F. 1

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1903-1904.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1903-1904.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1905.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8. HASTINGS STREET.

SUMMARY OF CONTENTS.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

ALPHABETICAL INDEX.

GENERAL ACCOUNTS.

No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
			£
Principal Heads of Revenue—	£		
Land Revenue	19,234,388		
Opium	5,736,045		
Salt	5,250,465		
Stamps	3,580,247		
Excise	4,980,096		
Customs	3,966,298		
Other Heads	6,457,118		
Total Principal Heads		35	49,204,657
Interest		59	896,062
Post Office		67	1,507,153
Telegraph		67	857, 5
Mint		67	2,884,766
Receipts by Civil Departments		81	1,597,345
Miscellaneous		103	693,977
Railways		131	21,557,866
Irrigation		145	2,911,763
Other Public Works		169	555,503
Receipts by Military Department		197	1,089,428
TOTAL REVENUE . £			83,756,155

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1904.

EXPENDITURE.		For details, *vide* page No.	AMOUNTS.
			£
Direct Demands on the Revenues		35	8,593,755
Interest		59	1,697,627
Post Office		67	1,403,224
Telegraph		67	916,824
Mint		67	2,785,585
Salaries and Expenses of Civil Departments		81	11,979,232
Miscellaneous Civil Charges		103	4,349,645
Famine Relief and Insurance		123	905,680
Railway Revenue Account		131	20,697,197
Irrigation		145	2,680,007
Other Public Works		169	5,663,458
Army Services		197	17,865,208
Special Defence Works (1902)		213	27,054
Total Expenditure, Imperial and Provincial			79,564,496
	£		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	1,381,770		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*186,511*	215	1,195,259
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			80,759,755
SURPLUS			2,996,400
TOTAL £			83,756,155

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.		For details, *vide* page No.	AMOUNTS.
			£
Surplus			2,996,400
Debt, Deposits, and Advances:			
Permanent Debt (Net incurred)		251	2,146,825
Unfunded Debt (Net)		251	770,221
Deposits and Advances (Net)		251	1,973,191
Loans and Advances by Provincial Government (Net Repayments)		251	471,724
Remittances (Net)		251	1,214,730
Secretary of State's Bills drawn		251	21,659,303
TOTAL RECEIPTS			31,232,394
	£		
Opening Balance on April 1st, 1903—India	12,082,416		
" " England	5,767,787	251	17,850,203
GRAND TOTAL . £			49,082,597

of the Government of India, in *India* and in *England*, 31st March 1904.

DISBURSEMENTS.		For details *vide* page No.	AMOUNTS.
			£
Railway and Irrigation Capital not charged to Revenue—			
Outlay on Irrigation Works		221	507,898
Outlay on State Railways		221	4,535,105
Outlay of Railway Companies (Net)		221	1,854,690
Capital raised and deposited by Railway Companies (Net)		221	66,595
TOTAL CAPITAL ACCOUNT DISBURSEMENTS			6,964,288
Debt, Deposits, and Advances.—			
Temporary Debt discharged (Net)		251	1,166,667
Loans and Advances by Imperial Government (Net)		251	112,849
Secretary of State's Bills paid		251	21,674,459
TOTAL DISBURSEMENTS			29,918,263
	£		
Closing Balance on March 31st, 1904—India	11,869,552		
" " England	7,294,782		
		251	19,164,334
GRAND TOTAL . £			49,082,597

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	Central Provinces.	Berar.	Burma.	Assam.	Number of items.
Principal Heads of Revenue:								
Land Revenue	17A	40	14,72,513	83,86,263	78,30,166	3,52,29,914	54,43,025	1
Opium	18A	44	55	2,61,356	...	5,99,573	4,53,671	2
Salt	19A	45	1,72,13,079	...	...	15,4[illegible],365	...	3
Stamps	20	47	3,46,149	14,50,521	8,48,375	29,43,305	9,87,443	4
Excise	21	48	11,91,060	25,60,265	19,94,331	74,64,332	30,24,404	5
Provincial Rates	22	49	1,65,141	11,31,937	6,46,505	17,59,423	6,13,991	6
Customs	23A	50	12,739	1,32,387	16,984	1,31,65,521	...	7
Assessed Taxes	24	53	13,79,497	3,07,642	1,45,102	12,24,083	2,55,786	8
Forest	25	54	6,99,583	13,90,873	6,07,159	82,68,535	6,75,732	9
Registration	26	56	16,086	86,162	97,065	1,70,465	69,590	10
Tributes from Native States	27	57	21,85,769	1,91,400	...	4,79,026	50,100	11
TOTAL			2,46,81,671	1,58,98,806	1,21,85,687	7,28,53,442	1,15,73,742	12
Interest	28	61	50,76,525	1,49,432	21,991	47,255	3,161	13
Post Office	31	68	2,25,35,076	14,609	28	63	...	14
Telegraph	32	69	1,27,66,375	...	...	...	...	15
Mint	33	79	1,09,36,475	...	...	...	...	16
Receipts by Civil Departments:								
Law and Justice	35A	85	5,00,370	2,73,913	69,360	9,14,077	1,37,903	17
Police	36A	88	68,933	1,67,789	90,978	4,21,571	1,78,650	18
Marine	37A	90	36,42,095	...	...	4,87,991	...	19
Education	38A	95	26,697	54,530	75,223	61,257	68,173	20
Medical	40A	97	15,760	23,768	2,303	52,007	9,964	21
Scientific and other Minor Departments	42A	100	1,92,827	41,846	2,314	3,823	61,347	22
TOTAL			44,46,682	5,61,846	2,40,178	10,40,726	4,56,037	23
Miscellaneous:								
Receipts in aid of Superannuation, etc.	45A	113	4,40,560	67,478	34,151	1,15,479	27,803	24
Stationery and Printing	46A	115	1,53,820	19,012	4,218	41,662	4,356	25
Exchange	47	119	8,76,433	...	...	...	...	26
Miscellaneous	48A	120	4,62,117	2,34,654	1,90,056	6,89,391	45,209	27
TOTAL			19,32,930	3,21,144	2,28,425	8,46,532	77,368	28
Railways:								
State Railways (Gross Receipts)	54	134	9,31,86,062	1,71,48,896	...	1,41,06,869	26,77,027	29
Guaranteed Companies (Net Traffic Receipts)	54	135	1,41,21,946	...	...	...	...	30
Subsidized Companies (Repayment of Advances of Interest)	59	142	...	...	...	...	...	31
TOTAL			10,73,08,008	1,71,48,896	...	1,41,06,869	26,77,027	32
Irrigation:								
Major Works:								
Direct Receipts	61	146	...	...	...	79,048	...	33
Portion of Land Revenue due to Irrigation	63	150	...	...	...	13,748	...	34
Minor Works and Navigation	64A	158	56,726	476	...	1,18,950	...	35
TOTAL			56,726	476	...	2,11,746	...	36
Other Public Works:								
Military Works	66	170	5,46,870	2	...	96,345	5,331	37
Civil Works	66	170	1,09,857	1,19,419	26,774	6,50,661	2,15,278	38
TOTAL			6,56,727	1,19,421	26,774	7,47,006	2,20,609	39
Receipts by Military Department:								
Army:								
Effective	69	198	59,31,136	...	...	...	...	40
Non-Effective	69	198	7,29,406	...	...	...	...	41
TOTAL			66,60,542	...	...	...	...	42
Total Revenue			19,70,57,737	3,42,14,630	1,27,03,083	9,07,53,639	1,50,07,944	43

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmer, etc., and

n the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1904.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay including Sindh.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	4,10,03,080	6,32,57,642	2,33,32,178	17,74,609	5,32,32,857	4,75,53,569	28,85,15,816	19,234,388	...	19,234,388
2	7,09,80,798	5,46,359	73,763	9,197	...	1,31,15,903	8,60,40,675	5,736,045	...	5,736,045
3	2,18,01,075	...	...00	...	1,95,35,805	1,86,58,649	7,87,56,973	5,250,465	...	5,250,465
4	1,98,35,514	82,52,191	40,48, 3	3,85,886	84,57,594	61,48,418	5,37,03,699	3,580,247	...	3,580,247
5	1,62,05,944	94,58,526	28,00,404	2,04,035	1,77,03,781	1,20,04,364	7,47,01,446	4,980,096	...	4,980,096
6	1,02,99,440	1,04,76,391	44,76,990	3,60,404	90,45,714	34,04,292	4,23,80,228	2,825,349	...	2,825,349
7	1,71,41,973	76,450	1,104	...	53,91,577	2,35,55,735	5,94,94,470	3,966,298	...	3,966,298
8	50,36,483	20,76,843	13,02,006	1,00,934	25,82,733	38,08,867	1,82,19,976	1,214,665	...	1,214,665
9	10,65,523	22,80,146	17,17,797	1,01,833	26,57,727	27,51,539	2,22,16,747	1,481,116	...	1,481,116
10	16,66,453	4,55,563	2,19,180	30,115	15,38,492	5,54,365	49,03,536	326,902	...	326,902
11	...	...	2,91,860	...	45,07,903	14,29,327	91,36,285	609,086	...	609,086
12	20,51,26,283	9,68,80,411	3,82,63,285	29,67,013	12,46,54,483	13,29,85,028	73,80,69,851	49,204,657	...	49,204,657
13	17,99,532	4,07,107	3,46,286	7,971	5,67,625	28,87,227	1,13,14,112	754,274	141,788	896,062
14	10,290	...	10,234	36,987	...	...	2,26,07,287	1,507,153	...	1,507,153
15	...	...	...	...	...	...	1,27,66,375	851,092	6,543	857,635
16	...	...	...	...	...	3,23,34,279	4,32,70,754	2,884,717	49	2,884,766
17	22,23,709	8,27,698	4,75,739	1,24,461	13,20,905	6,13,532	74,81,667	498,778	...	498,778
18	12,50,424	5,50,479	7,05,340	97,111	6,19,736	6,94,801	48,45,902	323,060	...	323,060
19	13,48,977	...	...	...	17	75,267	55,54,347	370,290	21,000	391,290
20	7,89,760	5,23,565	1,53,389	3,849	5,06,813	5,30,283	27,93,539	186,236	...	186,236
21	2,96,290	2,64,131	82,983	7,495	1,82,680	3,39,649	12,77,030	85,135	1,351	86,486
22	2,78,731	1,24,170	1,42,097	2,404	7,55,563	56,433	16,61,555	110,770	725	111,495
23	61,87,891	22,90,043	15,59,548	2,35,320	33,85,714	23,10,055	2,36,14,040	1,574,269	23,076	1,597,345
24	2,74,713	1,83,860	1,53,253	10,934	1,81,848	3,23,503	18,13,582	120,905	78,254	199,159
25	2,76,109	2,34,353	1,52,146	8,353	1,05,926	70,398	10,70,353	71,357	...	71,357
26	...	...	...	...	...	...	8,76,433	58,429	...	58,429
27	13,85,128	3,08,943	4,60,902	1,46,909	8,72,535	4,84,259	52,80,103	352,007	13,025	365,032
28	19,35,950	7,27,156	7,66,301	1,66,196	11,60,309	8,78,160	90,40,471	602,698	91,279	693,977
29	3,26,57,355	2,34,92,501	5,20,87,345	...	2,00,72,628	5,32,16,736	30,86,45,419	20,576,361	230	20,576,591
30	...	...	...	...	...	...	1,41,21,946	941,463	...	941,463
31	...	...	...	...	4,88,845	...	4,88,845	32,590	7,222	39,812
32	3,26,57,355	2,34,92,501	5,20,87,345	...	2,05,61,473	5,32,16,736	32,32,56,210	21,550,414	7,452	21,557,866
33	20,20,889	80,55,330	1,67,74,410	5,10,505	3,79,069	9,81,198	2,88,00,449	1,920,030	...	1,920,030
34	...	14,13,358	18,19,290	55,240	73,96,400	18,59,054	1,25,57,090	837,139	...	837,139
35	7,23,109	2,22,751	6,44,816	1,32,399	1,55,576	2,64,017	23,18,910	154,594	...	154,594
36	27,44,088	96,91,439	1,92,38,516	6,98,144	79,31,045	31,04,269	4,36,76,449	2,911,763	...	2,911,763
37	4,157	6,356	487	...	6,370	10,326	6,76,244	45,083	...	45,083
38	14,14,628	9,68,489	7,15,875	1,24,175	14,93,925	14,24,660	72,63,741	484,249	26,171	510,420
39	14,18,785	9,74,845	7,16,362	1,24,175	15,00,295	14,34,986	79,39,985	529,332	26,171	555,503
40	...	...	...	...	6,93,263	15,56,646	81,81,045	545,403	402,632	948,035
41	...	...	...	...	2,70,042	4,05,141	14,04,589	93,639	47,754	141,393
42	...	...	...	...	9,63,305	19,61,787	95,85,634	639,042	450,386	1,089,428
43	25,18,80,174	13,44,63,502	11,29,87,877	42,35,806	16,07,24,249	23,11,12,527	1,24,51,41,168	83,009,411	746,744	83,756,155

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Number of Item.
			R	R		R	R	
Direct Demands on the Revenues:								
Refunds and Drawbacks	15	37	2,10,331	46,788	22,009	5,38,001	30,126	1
Assignments and Compensations	16	38	31,46,268	52,256	25,11,463	21	70,890	2
Charges in respect of collection, *viz*:—								
Land Revenue	17B	43	5,67,545	19,01,347	13,60,513	56,94,523	10,34,640	3
Opium (including cost of Production)	18C	45	12,204	...	...	...	...	4
Salt (including cost of Production)	19C	46	9,32,496	...	...	15,574	...	5
Stamps	20	47	*—7,65,611*	58,806	28,751	86,361	43,049	6
Excise	21	48	27,116	51,352	22,452	7,01,455	19,747	7
Provincial Rates	22	49	...	...	...	77,924	1,865	8
Customs	23B	52	...	...	...	3,55,843	...	9
Assessed Taxes	24	53	1,559	...	5,922	38,341	1,225	10
Forest	25	55	5,79,308	10,39,709	2,41,257	33,52,404	4,25,484	11
Registration	26	56	6,161	48,748	49,583	49,048	39,235	12
TOTAL			47,17,377	31,99,006	42,41,950	1,09,09,495	16,66,261	13
Interest:								
Interest on Debt			4,00,66,998	78,828	...	24,058	1,912	14
Deduct—Amounts chargeable to Railways (*a*)			*5,24,72,714*	...	...	...	...	
" Amounts chargeable to Irrigation			*1,49,13,519*	...	...	...	...	
Remainder chargeable on Ordinary Debt	29	63	*—2,73,19,235*	78,828	...	24,058	1,912	15
Interest on other Obligations	30	64	49,37,755	3,104	1,501	3,616	329	16
			—2,23,81,480	81,932	1,501	27,674	2,241	17
Post Office	31	68	1,80,71,392	77,755	19,948	2,86,269	51,225	18
Telegraph	32	70	1,00,98,716	...	...	...	...	19
Mint	33	79	1,06,25,569	...	...	...	...	20
Salaries and Expenses of Civil Departments:								
General Administration	34	82	56,43,864	7,67,453	2,36,847	14,10,996	3,92,919	21
Law and Justice	35B	86	20,36,436	16,31,434	3,79,497	41,03,942	8,77,251	22
Police	36B	89	7,25,370	16,04,990	8,65,965	96,33,881	15,06,169	23
Marine (including River Navigation)	37B	93	44,86,870	...	...	9,85,842	84,673	24
Education	38B	95	2,80,424	8,91,434	3,79,747	11,76,328	5,93,241	25
Ecclesiastical	39	96	1,61,133	64,380	7,142	1,00,836	18,944	26
Medical	40B	97	4,42,141	5,11,789	1,94,918	10,35,165	4,48,268	27
Political	41	99	54,00,058	44,657	...	4,01,484	1,60,659	28
Scientific and other Minor Departments	42B	101	43,69,947	1,93,620	32,228	2,27,108	1,02,599	29
TOTAL			2,35,46,243	57,09,757	20,96,344	1,90,75,582	41,84,723	30
Miscellaneous Civil Charges:								
Territorial and Political Pensions	43	104	1,58,395	2,26,614	27,995	1,26,670	7,302	31
Civil Furlough and Absentee Allowances	44	112	*—1,363*	...	...	...	2,486	32
Superannuation Allowances and Pensions	45B	114	6,45,088	4,24,348	1,90,932	4,83,002	1,37,364	33
Stationery and Printing	46B	115	*—21,95,369*	2,29,866	42,230	7,06,396	1,10,487	34
Miscellaneous	48B	121	4,91,284	13,80,258	66,639	7,34,010	1,16,554	35
TOTAL			*—9,01,965*	22,61,086	3,27,796	20,50,078	3,74,193	36
Famine Relief and Insurance:								
Famine Relief	49	124	213	3,05,469	104	...	...	37
Construction of Protective Railways	50	125	...	...	...	...	...	38
Construction of Protective Irrigation Works	50A	126	1,48,854	5,38,026	...	...	...	39
Reduction or Avoidance of Debt	51	128	96,64,163	...	...	...	...	40
TOTAL			98,13,230	8,43,495	104	...	...	41
Carried forward			5,35,89,082	1,21,73,031	66,87,643	3,23,49,098	62,78,643	42

(*a*) Included under the following heads:—

	India.	India converted into £ at R15=£1.	England.	Total.
	R	£	£	£
State Railways Interest on Debt	4,95,20,758	3,301,384	1,140,397	4,4 1,781
Interest chargeable against Companies on Advances	29,51,956	196,797	218,884	415,681
	5,24,72,714	3,498,181	1,359,281	4,857,462

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1904.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	9,72,747	1,80,165	1,34,296	18,883	3,67,507	13,99,850	39,20,703	261,380		261,380
2	2,79,872	3,13,435	1,20,622	22,521	11,91,653	98,14,683	1,75,23,684	1,168,246	...	1,168,246
3	48,04,308	79,84,082	41,72,385	7,66,678	1,06,17,011	68,24,103	4,57,27,135	3,048,476	408	3,048,884
4	3,32,95,347	...	...	...	...	24,609	3,33,32,160	2,222,144	3,600	2,225,744
5	3,07,300	...	.	...	19,04,910	17,75,573	49,35,853	329,057	2,134	331,191
6	7,39,998	2,33,886	1,67,348	17,367	3,56,622	2,35,796	12,02,373	80,158	42,221	122,379
7	8,13,558	1,06,214	58,248	7,780	9,96,980	4,03,527	32,08,429	213,895	33	213,928
8	4,54,202	1,147	...	...	...	53,035	5,88,173	39,212	...	39,212
9	9,77,774	...	...	..	2,73,862	9,13,071	25,20,550	168,037	128	168,165
10	1,84,678	310	12,873	817	29,909	72,492	3,48,126	23,208	...	23,208
11	7,03,508	10,81,438	11,56,415	60,603	17,50,930	17,75,937	1,21,66,993	811,133	2,485	813,618
12	9,60,366	2,30,435	92,020	8,711	9,05,648	2,77,054	26,67,009	177,800	...	177,800
13	4,44,93,658	1,01,31,112	59,14,207	9,03,360	1,83,95,032	2,35,69,730	12,81,41,188	8,542,746	51,009	8,593,755
14	1,95,719	3,37,395	2,26,148	...	1,82,101	6,62,933	4,17,76,092	2,785,073	4,342,826	7,127,899
	...	...	...	...	...	...	*5,24,72,714*	*3,498,181*	*1,359,281*	*4,857,462*
	...	...	...	...	...	...	*1,49,13,519*	*994,235*	...	*994,235*
15	1,95,719	3,37,395	2,26,148	...	1,82,101	6,62,933	*—2,56,10,141*	*—1,707,343*	2,983,545	1,276,202
16	99,108	7,71,343	2,09,167		21,857	2,73,552	63,21,332	421,422	3	421,425
17	2,94,827	11,08,738	4,35,315	...	2,03,958	9,36,485	*— 1,92,88,809*	*—1,285,921*	2,983,548	1,697,627
18	3,59,439	1,91,479	1,55,465	55,958	1,06,530	1,02,498	1,94,77,958	1,298,530	104,694	1,403,224
19	...	...	...	...	...	...	1,00,98,716	673,248	243,576	916,824
20	...	...	...	...	..	3,10,36,762	4,16,62,331	2,777,489	8,096	2,785,585
21	25,11,222	18,64,877	12,69,228	2,58,741	17,00,499	21,49,493	1,82,06,139	1,213,743	279,602	1,493,345
22	1,23,81,711	69,09,088	43,38,015	5,82,779	60,90,461	55,03,161	4,48,33,775	2,988,918	861	2,989,779
23	71,34,790	84,79,376	37,56,241	10,55,937	49,95,305	65,37,102	4,62,95,126	3,086,342	967	3,087,309
24	10,72,861	...	...	...	16,203	35,963	66,82,412	445,494	281,182	726,676
25	52,61,418	29,56,247	17,18,362	89,023	34,45,502	36,65,484	2,04,57,210	1,363,814	3,708	1,367,522
26	2,00,826	2,46,248	2,04,163	38,242	3,02,125	3,48,030	16,92,069	112,805	936	113,741
27	25,62,997	16,72,896	14,97,059	1,09,794	34,67,487	21,93,617	1,41,36,131	942,409	5,887	948,296
28	46,792	1,14,980	7,63,701	23,27,183	95,603	11,07,056	1,04,62,173	697,478	5,092	702,570
29	7,89,790	4,10,458	4,06,956	19,781	8,33,295	3,46,272	77,32,054	515,470	34,524	549,994
30	3,19,62,407	2,26,54,170	1,39,53,725	44,81,480	2,09,46,480	2,18,86,178	17,04,97,089	11,366,473	612,759	11,979,232
31	10,02,598	8,27,570	1,84,109	59,802	5,17,356	5,60,976	36,99,387	246,626	10,843	257,469
32	141	2,014	70	...	764	159	4,271	285	228,303	238,588
33	26,65,493	24,38,597	13,36,265	1,18,403	19,12,597	23,14,472	1,26,66,561	844,437	2,011,722	2,856,159
34	34,75,438	8,69,739	5,28,139	69,540	15,14,668	15,45,827	68,96,961	459,798	89,866	549,664
35	4,31,528	1,88,912	9,18,248	67,242	7,57,539	13,27,913	64,80,127	432,008	15,757	447,765
36	75,75,168	43,26,832	29,66,831	3,14,987	47,02,924	57,49,347	2,97,47,307	1,983,154	2,366,491	4,349,645
37	...	...	*—2,160*	...	...	1,638	3,05,264	20,351	...	20,351
38	...	...	...	...	11,22,834	...	11,22,834	74,855	21,750	96,605
39	3,27,082	1,57,120	...	2,823	6,39,247	3,45,693	21,58,845	143,923	523	144,446
40	...	...	...	...	...	...	96,64,163	644,278	...	644,278
41	3,27,082	1,57,120	*—2,160*	2,823	17,62,081	3,47,331	1,32,51,106	883,407	22,273	(*b*)905,680
42	8,50,12,611	3,85,69,451	2,34,23,383	57,58,608	4,61,17,005	8,36,28,331	39,35,86,886	26,239,126	6,392,446	32,631,572

(*b*) The following further sum which are included under State Railways Revenue Account, is chargeable to the Grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the Agency of Companies:—

Indian Midland Railway . . . £20,916
Bengal-Nagpur Railway . . . £73,404

No. 3.—ACCOUNT of the Expenditure chargeable on the

HEADS OF EXPENDITURE.	Number of item.	Page.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Number of Item.
			R	R	R	R	R	
Brought forward from page 8			5,35,89,082	1,21,73,031	66,87,643	3,23,49,098	62,78,643	1
Railway Revenue Account:								
State Railwys:								
Working Expenses	54A	136	3,75,56,356	90,03,282	...	89,17,418	21,61,529	2
Interest on Debt	29	63	4,95,20,758	...	...	...	...	3
Annuities in purchase of Railways	54A	136	...	...	...	...	...	4
Interest chargeable against Companies on advances	55	140	...	24,91,517	...	...	...	5
Interest on Capital deposited by Companies	56	140	...	79,529	...	35,489	...	6
Guaranteed Companies:								
Surplus Profits, Land and Supervision	57	141	4,66,856	...	...	79,853	66,866	7
Interest	54A	136	2,28,672	...	...	...	...	8
Subsidized Companies: Land, etc.	59A	142	...	...	...	...	2,226	9
Miscellaneous Railway Expenditure	60	143	3,52,217	1,26,001	...	85,255	5,567	10
TOTAL			8,81,24,859	1,17,00,329	...	91,18,015	22,36,188	11
Irrigation:								
Major Works:								
Working Expenses	62	147	...	...	...	92,027	...	12
Interest on Debt	29	63	91,86,052	...	...	...	...	13
Minor Works and Navigation	65	161	2,01,396	2,75,169	...	15,75,283	...	14
TOTAL			93,87,448	2,75,169	...	16,67,310	..	15
Other Public Works:								
Military Works	67	173	1,35,08,771	12,621	2,442	6,47,927	88,228	16
Civil Works	67	174	19,73,265	30,26,480	8,82,672	1,08,96,049	31,33,674	17
Construction of Railways charged to Provincial or Local Revenues	68	196	...	...	...	...	2,860	18
TOTAL			1,54,82,036	30,39,101	8,85,114	1,15,43,976	32,24,762	19
Army Services:								
Army:								
Effective	69	199	11,00,93,047	...	...	...	...	20
Non-Effective	69	199	54,13,653	...	...	...	...	21
TOTAL			11,55,06,700	...	...	...	...	22
Special Defence Works (1902)	70	214	3,25,395	...	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			28,24,15,520	2,71,87,630	75,72,757	5,46,78,399	1,17,39,593	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	74	219	167	...	85,066	...	11,48,784	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	74	219	...	*8,81,819*	...	*19,15,852*	...	26
Total Expenditure charged against Revenue			28,24,15,687	2 63,05 811	76,57,823	5,27,62,547	1,28,88,377	27
Railway and Irrigation Capital not charged to Revenue:								
Capital Outlay on Railways and Irrigation Works:								
State Railways	75	222	1,64,89,425	*—65,968*	...	...	34,81,529	28
Irrigation Works	75	222	...	...	...	13,36,688	...	29
TOTAL			1,64,89,425	—65,968	...	13,36,688	34,81,529	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1904—*continued*.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	8,50,12,611	3,85,69,451	2,34,23,383	57,58,608	4,61,17,005	8,36,28,331	39,35,86,886	26,239,126	6,392,446	32,631,572
2	2,00,59,450	1,18,16,002	2,64,98,970	...	1,10,83,563	2,85,75,795	15,56,72,365	10,378,158	...	10,378,158
3	...	...	...	...	...	...	4,95,20,758	3,301,384	1,140,397	4,441,781
4	...	...	...	...	...	...	...	...	3,004,620	(a)3,004,620
5	9,330	4,14,067	...	...	37,042	...	29,51,956	196,797	218,884	415,681
6	88,185	1,79,387	...	...	45,986	...	4,28,576	28,572	1,193,429	1,222,001
7	1,79,501	1,28,964	...	...	1,94,817	4,14,131	15,30,088	102,066	...	102,066
8	...	...	...	...	...	...	2,28,672	15,245	1,032,772	1,048,017
9	3,07,764	14,894	23,491	...	1,08,795	320	4,57,490	30,499	...	30,499
10	96,715	48,122	18,401	...	71,371	11,967	8,15,616	54,374	...	54,374
11	2,07,40,945	1,26,01,436	2,65,40,862	...	1,15,41,574	2,90,02,213	21,16,06,421	14,107,095	6,590,102	20,697,197
12	10,17,041	30,72,194	53,99,893	97,710	16,43,582	8,38,821	1,21,61,268	810,751	...	810,751
13	24,52,568	32,74,899	...	...	...	...	1,49,13,519	994,235	...	994,235
14	17,68,571	4,83,466	9,95,264	1,12,544	45,82,669	30,98,705	1,30,93,067	872,871	2,150	875,021
15	52,38,180	68,30,559	63,95,157	2,10,254	62,26,251	39,37,526	4,01,67,854	2,677,857	2,150	2,680,007
16	73,329	33,459	55,980	...	78,426	2,24,012	1,47,25,195	981,680	52,974	1,034,654
17	11,41,65,142	87,54,863	64,84,699	22,02,847	83,61,802	77,71,936	6,76,53,429	4,510,228	92,026	4,602,254
18	...	...	...	...	3,95,388	...	3,98,248	26,550	...	26,550
19	1,42,38,471	87,88,322	65,40,679	22,02,847	88,35,616	79,95,948	8,27,76,872	5,518,458	145,000	5,663,458
20	...	...	...	...	3,22,76,812	4,03,44,999	18,27,14,858	12,180,990	2,618,780	14,799,770
21	...	...	...	...	31,48,574	15,29,821	1,00,92,048	672,803	2,392,635	3,065,438
22	...	...	...	...	3,54,25,386	4,18,74,820	19,28,06,906	12,853,793	5,011,415	17,865,208
23	...	...	...	...	...	...	3,25,395	21,693	5,361	27,054
24	12,52,30,207	6,67,89,768	6,29,00,081	81,71,709	10,81,45,832	16,64,38,838	92,12,70,334	61,418,022	18,146,474	79,564,496
25	89,00,967	39,17,133	8,41,577	8,155	54,88,899	3,35,808	2,07,26,556	1,381,770	...	1,381,770
26	...	...	...	...	...	...	*27,97,671*	*186,511*	...	*186,511*
27	13,41,31,174	7,07,06,901	6,37,41,658	81,79,864	11,36,34,731	16,67,74,646	93,91,99,219	62,613,281	18,146,474	80,759,755
28	75,97,125	72,84,633	15,39,597	...	85,72,557	36,01,269	4,84,99,967	3,233,331	1,301,774	4,535,105
29	*—29,494*	16,94,294	26,09,581	...	10,41,737	9,08,534	75,61,340	504,089	3,809	507,898
30	75,67,631	89,78,927	41,48,978	...	96,14,294	45,09,803	5,60,61,307	3,737,420	1,305,583	5,043,003

(*a*) According to actuarial calculation, the Annuities payable in respect of the year 1903-1904, include the following sums in redemption of Capital:—

	£
East Indian Railway Annuity	174,696
Eastern Bengal Railway Annuity	17,360
Scinde, Punjab and Deihi Railway Annuity . . .	69,171
Great Indian Peninsula Railway Annuity . . .	369,770
	630,997

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of collection, *viz.*—			
Land Revenue	316	92	408
Opium	3,600	...	3,600
Salt	2,134	...	2,134
Stamps	42,221	...	42,221
Excise	33	...	33
Provincial Rates	...	...	...
Customs	128	...	128
Assessed Taxes	...	...	...
Forest	1,260	1,225	2,485
Registration	...	...	...
TOTAL	49,692	1,317	51,009
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,983,545	2,983,545
Interest on other Obligations	...	3	3
TOTAL	...	2,983,548	2,983,548
Post Office	52,099	52,595	104,694
Telegraph	168,724	74,852	243,576
Mint	8,003	93	8,096
Salaries and Expenses of Civil Departments:			
General Administration	39,482	240,120	279,602
Law and Justice	83	778	861
Police	...	967	967
Marine (including River Navigation)	179,401	101,781	281,182
Education	...	3,708	3,708
Ecclesiastical	...	936	936
Medical	...	5,887	5,887
Political	154	4,938	5,092
Scientific and other Minor Departments	23,365	11,159	34,524
TOTAL	242,485	370,274	612,759
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,843	10,843
Civil Furlough and Absentee Allowances		238,303	238,303
Superannuation Allowances and Pensions	...	2,011,722	2,011,722
Stationery and Printing	80,109	9,757	89,866
Miscellaneous	...	15,757	15,757
TOTAL	80,109	2,286,382	2,366,491
Famine Relief and Insurance:			
Famine Relief	...	...	...
Construction of Protective Railways	...	21,750	21,750
Construction of Protective Irrigation Works	129	394	523
TOTAL	129	22,144	22,273
Carried forward	601,241	5,791,205	6,392,446

in ENGLAND, for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	601,241	5,791,205	6,392,446
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,140,397	1,140,397
Annuities in purchase of Railways	...	3,004,620	3,004,620
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies	...	1,193,429	1,193,429
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	1,032,772	1,032,772
Subsidized Companies: Land, etc.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	6,590,102	6,590,102
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	2,150	...	2,150
TOTAL	2,150	...	2,150
Other Public Works:			
Military Works	52,974	...	52,974
Civil Works	6,587	85,439	92,026
TOTAL	59,561	85,439	145,000
Army Services:			
Army:			
Effective	1,174,100	1,444,680	2,618,780
Non-Effective	...	2,392,635	2,392,635
TOTAL	1,174,100	3,837,315	5,011,415
Special Defence Works:			
Special Defences (1902)	5,361	...	5,361
Total Expenditure charged against Revenue £	1,842,413	16,304,061	18,146,474
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,236,500	65,274	1,301,774
Irrigation Works	3,809	...	3,809
TOTAL £	1,240,309	65,274	1,305,583

No. 5.—ACCOUNT of the REVENUE in *India* in the three

[Rupees converted into £

HEADS OF REVENUE. For distribution by provinces, see Accounts 7, 9, and 11 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue:				
Land Revenue	8,940,547	10,092,192	201,649	19,234,388
Opium	5,736,045	...	...	5,736,045
Salt	5,185,724	64,741	...	5,250,465
Stamps	974,082	2,606,165	...	3,580,247
Excise	3,478,154	1,501,492	450	4,980,096
Provincial Rates	4,891	480,882	2,339,576	2,825,349
Customs	3,930,100	36,198	...	3,966,298
Assessed Taxes	678,715	528,129	7,821	1,214,665
Forest	787,511	693,605	...	1,481,116
Registration	168,227	158,675	...	326,902
Tributes from Native States	609,086	...	...	609,086
TOTAL	30,493,082	16,162,079	2,549,496	49,204,657
Interest	611,190	133,070	10,014	754,274
Post Office	1,503,045	974	3,134	1,507,153
Telegraph	851,092	...	...	851,092
Mint	2,884,717	...	...	2,884,717
Receipts by Civil Departments:				
Law and Justice	46,158	450,355	2,265	498,778
Police	15,783	159,334	147,943	323,060
Marine	242,806	127,401	83	370,290
Education	3,978	105,119	77,139	186,236
Medical	605	48,082	36,448	85,135
Scientific and other Minor Departments	12,783	80,992	16,995	110,770
TOTAL	322,113	971,283	280,873	1,574,269
Miscellaneous:				
Receipts in aid of Superannuation, etc.	87,149	33,741	15	120,905
Stationery and Printing	29,103	42,060	194	71,357
Exchange	58,429	...	...	58,429
Miscellaneous	72,486	148,139	131,382	352,007
TOTAL	247,167	223,940	131,591	602,698
Carried forward	36,912,406	17,491,346	2,975,108	57,378,860

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1904.
at R15 = £1.]

HEADS OF REVENUE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	36,912,406	17,491,346	2,975,108	57,378,860
Railways:				
State Railways (Gross Receipts)	20,543,018	5,947	27,396	20,576,361
Guaranteed Companies (Net Traffic Receipts)	941,463	...	...	941,463
Subsidized Companies (Repayment of Advances of Interest.)	32,590	...	...	32,590
TOTAL	21,517,071	5,947	27,396	21,550,414
Irrigation:				
Major Works:				
Direct Receipts	1,422,553	497,477	...	1,920,030
Portion of Land Revenue due to Irrigation	837,139	...	...	837,139
Minor Works and Navigation	63,196	86,750	4,648	154,594
TOTAL	2,322,888	584,227	4,648	2,911,763
Other Public Works.				
Military Works	45,083	...	...	45,083
Civil Works	18,400	209,488	256,361	484,249
TOTAL	63,483	209,488	256,361	529,332
Receipts by Military Department:				
Army:				
Effective	545,403	...	...	545,403
Non-Effective	93,639	...	...	93,639
TOTAL	639,042	...	...	639,042
GRAND TOTAL REVENUE £	61,454,890	18,291,008	3,263,513	83,009,411

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the three

[Rupees converted into £

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 8, 10, and 12 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Direct Demands on the Revenues:				
Refunds and Drawbacks	204,715	53,567	3,098	261,380
Assignments and Compensations	507,918	660,328	...	1,168,246
Charges in respect of collection, *viz.*—				
Land Revenue	221,623	2,088,162	738,691	3,048,476
Opium (including cost of Production)	2,222,144	...	...	2,222,144
Salt (including cost of Production)	301,815	27,242	...	329,057
Stamps	*—15,935*	96,093	...	80,158
Excise	143,921	69,974	...	213,895
Provincial Rates	...	6,029	33,183	39,212
Customs	60,872	107,165	...	168,037
Assessed Taxes	11,486	11,328	394	23,208
Forest	434,939	376,194	...	811,133
Registration	91,048	86,752	...	177,800
TOTAL	4,184,546	3,582,834	775,366	8,542,746
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	*—1,821,282*	113,939	...	*—1,707,343*
Interest on other Obligations	419,881	...	1,541	421,422
TOTAL	*—1,401,401*	113,939	1,541	*—1,285,921*
Post Office	1,206,508	40,550	51,472	1,298,530
Telegraph	673,248	..	...	673,248
Mint	2,777,489	...		2,777,489
Salaries and Expenses of Civil Departments:				
General Administration	528,771	605,718	79,254	1,213,743
Law and Justice	199,910	2,788,998	10	2,988,918
Police	154,758	2,629,791	301,793	3,086,342
Marine (including River Navigation)	299,125	143,291	3,078	445,494
Education	36,120	752,377	575,317	1,363,814
Ecclesiastical	112,805	..	...	112,805
Medical	44,528	616,279	281,602	942,409
Political	650,921	46,528	29	697,478
Scientific and other Minor Departments	309,023	170,068	36,379	515,470
TOTAL	2,335,961	7,753,050	1,277,462	11,366,473
Miscellaneous Civil Charges:				
Territorial and Political Pensions	246,626	...	...	246,626
Civil Furlough and Absentee Allowances	285	...	..	285
Superannuation Allowances and Pensions	76,039	758,662	9,736	844,437
Stationery and Printing	56,062	391,672	12,064	459,798
Miscellaneous	65,527	310,961	55,520	432,008
TOTAL	444,539	1,461,295	77,320	1,983,154
Carried forward	10,220,890	12,951,668	2,183,161	25,355,719

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1904.
a R15=£1.]

HEADS OF EXPENDITURE.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	10,220,890	12,951,668	2,183,161	25,355,719
Famine Relief and Insurance:				
Famine Relief	20,386	*—35*	...	20,351
Construction of Protective Railways	74,855	...	...	74,855
Construction of Protective Irrigation Works	143,923	...	...	143,923
Reduction or Avoidance of Debt	644,278	...	...	644,278
TOTAL	883,442	*—35*	...	883,407
Railway Revenue Account:				
State Railways:				
Working Expenses	10,359,101	5,352	13,705	10,378,158
Interest on Debt	3,301,384	...	...	3,301,384
Interest Chargeable against Companies on Advances	194,327	...	2,470	196,797
Interest on Capital deposited by Companies	25,506	...	3,066	28,572
Guaranteed Companies:				
Surplus Profits, Land and Supervision	102,066	...	...	102,066
Interest	15,245	...	...	15,245
Subsidized Companies: Land, etc.	29,996	503	...	30,499
Miscellaneous Railway Expenditure	48,082	5,686	606	54,374
TOTAL	14,075,707	11,541	19,847	14,107,095
Irrigation:				
Major Works:				
Working Expenses	545,366	265,385	...	810,751
Interest on Debt	612,403	381,832	...	994,235
Minor Works and Navigation	287,213	581,781	3,877	872,871
TOTAL	1,444,982	1,228,998	3,877	2,677,857
Other Public Works:				
Military Works	981,680	...	...	981,680
Civil Works	576,573	2,668,735	1,264,920	4,510,228
Construction of Railways charged to Provincial or Local Revenues	...	191	26,359	26,550
TOTAL	1,558,253	2,668,926	1,291,279	5,518,458
Army Services:				
Army:				
Effective	12,180,990	...	...	12,180,990
Non-Effective	672,803	...	...	672,803
TOTAL	12,853,793	...	...	12,853,793
Special Defence Works, (1902)	21,693	...	...	21,693
TOTAL	41,058,760	16,861,098	3,498,164	61,418,022
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	1,299,399	98,298	1,397,697
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*193,033*	*9,405*	*202,438*
GRAND TOTAL EXPENDITURE £	41,058,760	17,967,464	3,587,057	62,613,281

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:													
Land Revenue	14,66,852	5,48,605	78,30,166	1,15,04,965	−13,07,758	1,99,60,163	4,05,03,339	92,25,848	17,66,913	2,64,83,599	1,61,25,502	13,41,08,194	8,940,547
Opium	55	2,61,356	...	5,99,573	4,53,671	7,09,80,798	5,46,359	73,763	9,197	...	1,31,15,903	8,60,40,675	5,736,045
Salt	1,72,13,079	...	...	7,74,182	...	2,18,01,075	...	...	...	1,94,41,450	1,85,56,079	7,77,85,865	5,185,724
Stamps	3,46,149	3,62,630	8,48,375	7,35,826	2,46,861	49,58,878	20,63,048	10,12,001	3,85,886	21,14,473	15,37,104	1,46,11,231	974,082
Excise	11,84,309	19,20,199	19,94,331	49,76,221	22,68,303	81,47,972	70,93,895	21,00,303	2,04,035	1,32,78,229	90,04,517	5,21,72,314	3,478,154
Provincial Rates	...	...	...	...	...	...	...	...	73,367	...	...	73,367	4,891
Customs	12,739	1,32,387	16,984	1,30,59,479	...	1,68,83,636	76,450	1,104	...	53,06,699	2,34,62,029	5,89,51,507	3,930,100
Assessed Taxes	13,79,497	1,59,198	27,795	6,30,248	1,31,759	25,63,576	10,70,761	7,17,020	1,00,934	13,80,377	20,19,567	1,01,80,732	678,715
Forest	6,99,583	6,95,437	6,07,159	41,34,268	3,37,866	5,32,761	11,40,223	8,58,898	1,01,833	13,28,864	13,75,769	1,18,12,661	787,511
Registration	16,086	43,081	97,065	85,233	34,795	8,33,226	2,27,781	1,09,590	30,115	7,69,246	2,77,182	25,23,400	168,227
Tributes from Native States	21,85,769	1,91,400	...	4,79,926	50,100	...	...	2,91,860	...	45,07,903	14,29,327	91,36,285	609,086
TOTAL	2,45,04,118	43,14,293	1,14,21,875	3,69,79,921	22,15,597	14,66,62,085	5,27,21,856	1,43,90,387	26,72,280	7,46,10,840	8,69,02,979	45,73,96,231	30,493,082
Interest	50,76,041	54	21,991	...	454	14,29,041	...	86,462	7,971	2,58,570	22,87,270	91,67,854	611,190
Post Office	2,25,35,076	...	...	...	...	...	...	...	10,592	...	...	2,25,45,668	1,503,045
Telegraph	1,27,66,375	...	...	...	...	...	...	...	...	...	...	1,27,66,375	851,092
Mint	1,09,36,475	...	...	...	...	...	...	...	...	...	3,23,34,279	4,32,70,754	2,884,717
Receipts by Civil Departments:													
Law and Justice	5,00,352	...	67,552	...	...	...	...	..	1,24,461	...	...	6,92,365	46,158
Police	62,691	...	77,669	...	...	...	...	...	96,388	...	...	2,36,748	15,783
Marine	36,42,095	...	...	...	...	...	...	...	...	...	...	36,42,095	242,806
Education	21,939	...	37,721	...	...	...	...	...	16	...	...	59,676	3,978
Medical	1,758	...	2,059	...	...	...	...	...	5,252	...	...	9,069	605
Scientific and other Minor Departments	1,91,239	...	215	...	...	...	...	...	288	...	...	1,91,742	12,783
TOTAL	44,20,074	...	1,85,216	...	...	...	...	...	2,26,405	...	...	48,31,695	322,113

Miscellaneous:

Miscellaneous:													
Receipt in aid of Superannuation, etc.	4,40,560	47,932	34,151	80,459	21,406	1,87,845	1,62,744	81,247	10,934	1,12,139	1,27,823	13,07,240	87,149
Stationery and Printing . . .	1,53,820	252	4,218	212	2,267	1,29,690	75,473	59,353	8,353	1,140	1,768	4,36,546	29,103
Exchange	8,76,433	...	...	...	...	...	...	...	...	...	...	8,76,433	58,129
Miscellaneous	4,45,172	1,18,497	63,536	38,713	3,860	54,679	11,684	15,404	1,30,004	39,625	1,66,112	10,87,286	72,486
TOTAL .	19,15,985	1,66,681	1,01,905	1,19,384	27,533	3,72,214	2,49,901	1,56,004	1,49,291	1,52,904	2,95,703	37,07,505	247,167
Railways													
State Railways (Gross Receipts) .	9,31,86,062	1,71,48,896	...	1,41,06,869	25,87,822	3,26,57,355	2,34,92,501	5,20,87,345	...	1,96,61,692	5,32,16,736	30,81,45,278	20,543,018
Guaranteed Companies (Net Traffic Receipts)	1,41,21,946	...	...	...	...	...	...	...	...	...	...	1,41,21,946	941,463
Subsidized Companies (Repayment of Advances of Interest) . .	...	...	...	...	...	...	...	...	...	4,88,845	...	4,88,845	32,590
TOTAL .	10,73,08,008	1,71,48,896	...	1,41,06,869	25,87,822	3,26,57,355	2,34,92,501	5,20,87,345	...	2,01,50,537	5,32,16,736	32,27,56,069	21,517,071
Irrigation:													
Major Works:													
Direct Receipts . . .	...	...	...	79,048	...	...	26,14,064	1,67,74,410	5,10,505	3,79,069	9,81,198	2,13,38,294	1,422,553
Portion of Land Revenue due to Irrigation	...	...	...	13,748	...	...	14,13,358	18,19,290	55,240	73,96,400	18,59,054	1,25,57,090	837,139
Minor Works and Navigation . .	56,726	...	...	...	...	...	...	5,56,245	1,18,877	...	2,16,084	9,47,932	63,196
TOTAL .	56,726	...	...	92,796	...	...	40,27,422	1,91,49,945	6,84,622	77,75,469	30,56,336	3,48,13,316	2,322,888
Other Public Works:													
Military Works . . .	5,46,870	2	...	96,345	5,331	4,157	6,356	487	...	6,370	10,326	6,76,244	45,083
Civil Works	80,740	...	10,451	...	...	352	...	67,438	1,17,024	...	...	2,76,005	18,400
TOTAL .	6,27,610	2	10,451	96,345	5,331	4,509	6,356	67,925	1,17,024	6,370	10,326	9,52,249	63,483
Receipts by Military Department:													
Army:													
Effective	59,31,136	...	...	...	...	...	...	...	...	6,93,263	15,56,646	81,81,045	545,403
Non-Effective	7,29,406	...	..	...	...	...	...	...	...	2,70,042	4,05,141	14,04,589	93,639
TOTAL .	66,60,542	...	...	...	...	...	...	...	...	9,63,305	19,61,787	95,85,634	639,042
TOTAL IMPERIAL REVENUE .	19,68,07,030	2,16,29,926	1,17,41,438	5,13,95,315	48,36,737	18,11,25,204	8,04,98,036	8,59,38,068	38,68,185	10,39,17,995	18,00,65,416	92,18,23,350	61,454,890

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No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	2,10,259	22,902	21,542	4,24,933	11,618	7,79,101	74,793	63,257	18,610	2,30,151	12,13,565	30,70,731	204,715
Assignments and Compensations	31,46,268	46,804	25,11,463	21	70,890	1,14,162	78,967	1,20,622	22,521	11,91,653	3,15,395	76,18,766	507,918
Charges in respect of Collection, *viz.*—													
Land Revenue	4,82,733	...	13,60,513	...	...	8,33,024	...	...	6,48,073	...	...	33,24,343	221,623
Opium (including cost of Production)	12,204	...	...	...	...	3,32,95,347	...	...	...	...	24,609	3,33,32,160	2,222,144
Salt (including cost of Production)	9,32,496	...	...	7,787	...	3,07,300	...	...	...	15,04,066	17,75,573	45,27,222	301,815
Stamps	*—7,65,611*	14,701	28,751	21,590	10,762	1,84,999	58,471	41,837	17,367	89,156	58,949	*—2,39,028*	*—15,935*
Excise	27,116	38,514	22,452	4,67,637	14,810	4,06,779	79,660	43,686	7,780	7,47,735	3,02,645	21,58,814	143,921
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	9,13,071	9,13,071	60,872
Assessed Taxes	1,559	...	...	19,171	612	92,339	155	6,437	817	14,954	36,246	1,72,290	11,486
Forest	5,79,308	5,19,855	2,41,257	16,76,202	2,12,742	3,51,754	5,40,719	5,78,208	60,603	8,75,465	8,87,969	65,24,082	434,939
Registration	6,161	24,374	49,583	24,524	19,617	4,80,183	1,15,217	46,010	8,711	4,52,824	1,38,527	13,65,731	91,048
TOTAL	46,32,493	6,67,150	42,35,561	26,41,865	3,41,051	3,68,44,988	9,47,982	9,00,057	7,84,482	51,06,004	56,66,549	6,27,68,182	4,184,546
nterest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	*—2,73,19,235*	...	...	...	...	...	...	...	...	...	...	*—2,73,19,235*	*—1,821,282*
Interest on other Obligations	49,37,755	3,104	1,501	2,667	329	85,598	7,71,343	2,05,879	...	20,131	2,69,909	62,98,216	419,881
TOTAL	*—2,23,81,480*	3,104	1,501	2,667	329	85,598	7,71,343	2,05,879	...	20,131	2,69,909	*—2,10,21,019*	*—1,401,401*
st Office	1,80,63,484	...	8,816	...	...	...	...	...	25,324	...	...	1,80,97,624	1,206,508
legraph	1,00,98,716	...	...	...	...	...	...	...	...	...	...	1,00,98,716	673,248
it	1,06,25,569	...	...	...	...	...	...	...	...	...	3,10,36,762	4,16,62,331	2,777,489
ries and Expenses of Civil Departents:													
eneral Administration	56,40,538	1,05,268	1,95,835	2,57,508	52,088	2,90,417	2,51,803	2,08,555	2,35,385	2,79,812	4,14,350	79,31,559	528,771
w and Justice	20,36,376	...	3,79,497	...	...	...	...	...	5,82,779	...	...	29,98,652	199,910
lice	7,09,705	...	5,56,624	...	...	...	...	...	10,55,040	...	...	23,21,369	154,758
arine (including River Navigation)	44,86,870	...	...	...	...	...	. .	...	...	...	...	44,86,870	299,125
ucation	2,51,841	...	2,54,557	...	...	...	...	...	35,413	...	...	5,41,811	36,120
clesiastical	1,61,133	64,380	7,142	1,00,836	18,944	2,00,826	2,46,248	2,04,163	38,242	3,02,125	3,48,030	16,92,069	112,805
dical	4,16,715	...	1,72,372	...	...	...	...	...	78,827	...	...	6,67,914	44,528
litical	53,99,775	...	...	4,01,329	...	27,478	1,11,457	7,63,701	23,27,183	15,175	7,17,725	97,63,823	650,921
entific and other Minor Departments	43,66,623	9,693	15,638	40,937	3,346	28,518	23,871	61,744	7,523	23,613	53,845	46,35,351	309,023
TOTAL	2,34,69,576	1,79,341	15,81,665	8,00,610	74,378	5,47,239	6,33,379	12,38,163	43,60,392	6,20,725	15,33,950	3,50,39,418	2,335,961

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,58,395	2,26,614	27,995	1,26,670	7,302	10,02,598	8,27,570	1,84,109	59,802	5,17,356	5,60,976	36,99,387	246,626
Civil Furlough and Absentee Allowances	*—1,363*	...	...	...	2,486	141	2,014	70	...	764	159	4,271	285
Superannuation Allowances and Pensions	6,44,563	4,734	1,73,076	3,334	3,511	42,461	41,322	16,939	1,17,934	26,182	66,526	11,40,582	76,039
Stationery and Printing	*—21,95,638*	...	38,318	...	...	21,87,923	...	...	67,583	2,68,684	4,74,067	8,40,937	56,062
Miscellaneous	4,88,010	6,030	17,666	56,363	9,240	45,019	77,253	42,892	49,236	49,093	1,42,104	9,82,906	65,527
TOTAL	*—9,06,033*	2,37,378	2,57,055	1,86,367	22,539	32,78,142	9,48,159	2,44,010	2,94,555	8,62,079	12,43,832	66,68,083	444,539
Famine Relief and Insurance:													
Famine Relief	213	3,05,469	104	...	...	...	...	...	...	...	...	3,05,786	20,386
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	11,22,834	...	11,22,834	74,855
Construction of Protective Irrigation Works	1,48,854	5,38,026	...	...	...	3,27,082	1,57,120	...	2,823	6,39,247	3,45,693	21,58,845	143,923
Reduction or Avoidance of Debt	96,64,163	...	...	...	...	...	...	...	...	...	...	96,64,163	644,278
TOTAL	98,13,230	8,43,495	104	...	...	3,27,082	1,57,120	...	2,823	17,62,081	3,45,693	1,32,51,628	883,442
Railway Revenue Account:													
State Railways:													
Working Expenses	3,75,56,356	90,03,282	...	89,17,418	20,81,249	2,00,59,450	1,18,16,002	2,64,98,970	...	1,08,77,982	2,85,75,795	15,53,86,504	10,359,101
Interest on Debt	4,95,20,758	...	...	...	...	...	...	...	...	...	...	4,95,20,758	3,301,384
Interest chargeable against Companies on Advances	...	24,91,517	...	...	...	9,330	4,14,067	...	...	...	...	29,14,914	194,327
Interest on Capital deposited by Companies	...	79,529	...	35,489	...	88,185	1,79,387	...	...	...	...	3,82,590	25,506
Guaranteed Companies:													
Surplus Profits, Land and Supervision	4,66,856	...	...	79,853	66,866	1,79,501	1,28,964	...	...	1,94,817	4,14,131	15,30,988	102,066
Interest	2,28,672	...	...	...	...	...	...	...	...	...	...	2,28,672	15,245
Subsidized Companies: Land, &c.	...	...	...	...	...	3,02,453	14,894	23,491	...	1,08,795	320	4,49,953	29,996
Miscellaneous Railway Expenditure	3,52,217	1,26,001	...	...	5,567	96,715	48,122	18,401	...	62,245	11,967	7,21,235	48,082
TOTAL	8,81,24,859	1,17,00,329	...	90,32,760	21,53,682	2,07,35,634	1,26,01,436	2,65,40,862	...	1,12,43,839	2,90,02,213	21,11,35,614	14,075,707
Irrigation:													
Major Works:													
Working Expenses	...	...	...	92,027	...	...	1,08,458	53,99,893	97,710	16,43,582	8,38,821	81,80,491	545,366
Interest on Debt	91,86,052	...	...	...	...	...	...	...	...	...	...	91,86,052	612,403
Minor Works and Navigation	2,01,396	...	...	...	...	...	...	9,11,165	1,09,754	...	30,85,875	43,08,190	287,213
TOTAL	93,87,448	...	...	92,027	...	...	1,08,458	63,11,058	2,07,464	16,43,582	39,24,696	2,16,74,733	1,444,982
Other Public Works:													
Military Works	1,35,08,771	12,021	2,442	6,47,927	88,228	73,329	33,459	55,980	...	78,426	2,24,012	1,47,25,195	981,680
Civil Works	18,96,252	77,689	6,09,034	...	36,963	14,84,192	5,40,099	11,95,840	21,37,203	66,224	6,05,099	86,48,595	576,573
Construction of Railways charged to Provincial or Local Revenue	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,54,05,023	90,310	6,11,476	6,47,927	1,25,191	15,57,521	5,73,558	12,51,820	21,37,203	1,44,650	8,29,111	2,33,73,790	1,558,253
Army Services:													
Army:													
Effective	11,00,93,047	...	...	...	...	...	...	...	...	3,22,76,812	4,03,44,999	18,27,14,858	12,180,990
Non-Effective	54,13,653	...	...	...	...	...	...	...	...	31,48,574	15,29,821	1,00,92,048	672,803
TOTAL	11,55,06,700	...	...	...	...	...	...	...	...	3,54,25,386	4,18,74,820	19,28,06,906	12,853,793
Special Defence Works, (1902)	3,25,395	...	...	...	...	...	...	...	...	...	...	3,25,395	21,693
TOTAL IMPERIAL EXPENDITURE	28,21,64,980	1,37,21,107	66,96,178	1,34,04,223	27,17,170	6,33,76,204	1,67,41,435	3,66,91,849	78,12,243	5,68,28,477	11,57,27,535	61,58,81,401	41,058,760

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R		R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:													
Land Revenue	...	78,37,658	...	2,37,16,713	67,50,783	2,10,42,917	2,27,17,013	1,41,06,330	...	2,39,78,297	3,12,33,173	15,13,82,884	10,092,192
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	7,74,183	...	...	...	...	...	94,355	1,02,570	9,71,108	64,741
Stamps	...	10,87,891	...	22,07,479	7,40,582	1,48,76,636	61,89,143	30,36,002	...	63,43,421	46,11,314	3,90,92,468	2,606,165
Excise	...	6,40,066	...	24,88,111	7,56,101	81,47,972	23,64,631	7,00,101	...	44,25,552	29,99,847	2,25,22,381	1,501,492
Provincial Rates	...	2,46,033	...	...	467	50,40,440	13,07,954	6,18,327	...	...	...	72,13,221	480,882
Customs	...	...	...	1,06,042	...	2,58,337	...	...	...	84,878	93,706	5,42,963	36,198
Assessed Taxes	...	1,48,444	...	5,93,835	1,24,027	24,72,907	10,06,082	5,84,986	...	12,02,356	17,89,300	79,21,937	528,129
Forest	...	6,95,436	...	41,34,267	3,37,865	5,32,762	11,40,223	8,58,899	...	13,28,863	13,75,770	1,04,04,086	693,605
Registration	...	43,081	...	85,232	34,795	8,33,227	2,27,782	1,09,590	...	7,69,246	2,77,183	23,80,136	158,675
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,06,98,609	......	3,41,05,862	87,44,621	5,32,05,198	3,49,52,828	2,00,14,235	...	3,82,26,968	4,24,82,863	24,24,31,184	16,162,079
Interest	...	1,49,357	...	47,255	2,707	3,25,780	3,88,229	2,58,463	...	2,49,768	5,74,484	19,96,043	133,070
Post Office	...	14,609	...	...	...	...	...	1	...	...	...	14,610	974
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	2,73,913	...	9,14,077	1,37,903	22,23,709	8,27,698	4,75,739	...	12,88,762	6,13,532	67,55,333	450,355
Police	...	17,175	...	2,29,632	1,01,525	1,84,038	1,46,707	6,47,067	...	6,19,736	4,44,134	23,90,014	159,334
Marine	...	...	...	4,86,752	...	13,48,977	...	...	...	17	75,267	19,11,013	127,401
Education	...	41,100	...	61,009	67,353	7,08,701	1,33,232	32,558	...	2,29,747	3,03,074	15,76,774	105,119
Medical	...	16,150	...	51,071	9,964	2,30,237	33,363	42,321	...	1,12,865	2,25,268	7,21,239	48,082
Scientific and other Minor Departments.	...	26,755	...	3,823	285	2,45,647	99,689	48,012	...	7,55,563	35,107	12,14,881	80,992
TOTAL	...	3,75,093	...	17,46,364	3,17,030	49,41,309	12,40,689	12,45,697	...	30,06,690	16,96,382	1,45,69,254	971,283

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	19,546	...	35,020	6,397	86,868	21,116	72,005	...	69,491	1,95,680	5,06,124	33,741
Stationery and Printing	...	18,760	...	41,450	2,089	1,45,615	1,58,880	90,681	...	1,04,786	68,630	6,30,891	42,060
Miscellaneous	...	87,016	...	1,31,967	13,530	11,33,785	2,79,646	2,61,043	...	2,20,174	94,920	22,22,081	148,139
TOTAL	...	1,25,322	...	2,08,437	22,016	13,66,268	4,59,642	4,23,730	...	3,94,451	3,59,230	33,59,096	223,940
Railways:													
State Railways (Gross Receipts)	...	...	...	...	89,205	...	...	...	...	...	...	89,205	5,947
Guaranteed Companies (Net Traffic Receipts.)	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest.)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	89,205	...	...	...	...	...	...	89,205	5,947
Irrigation:													
Major Works:													
Direct Receipts	...	...	...	...	...	20,20,889	54,41,266	..	...	...	...	74,62,155	497,477
Portion of Land Revenue due to Irrigation.	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	476	...	1,18,950	...	7,03,068	2,22,751	52,506	...	1,55,576	47,933	13,01,260	86,750
TOTAL	...	476	...	1,18,950	...	27,23,957	56,64,017	52,506	...	1,55,576	47,933	87,63,415	584,227
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	75,494	...	4,41,743	108,589	7,91,669	3,33,390	3,13,575	...	1,77,096	9,00,766	31,42,322	209,488
TOTAL	...	75,494	...	4,41,743	108,589	7,91,669	3,33,390	3,13,575	...	1,77,096	9,00,766	31,42,322	209,488
Receipts by Military Department:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	1,14,38,960	...	3,66,68,611	92,84,168	6,33,54,181	4,30,38,795	2,23,08,207	...	4,22,10,549	4,60,61,658	27,43,65,129	18,291,008

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	...	22,800	...	1,10,108	17,714	1,87,833	1,02,089	68,721	...	1,21,475	1,72,756	8,03,496	53,567
Assignments and Compensations	...	5,452	...	...	...	1,65,710	2,34,468	...	...	...	94,99,288	99,04,918	660,328
Charges in respect of Collection, *viz.*—													
Land Revenue	...	13,04,264	...	56,63,733	10,34,640	39,50,711	46,39,982	28,22,386	...	55,65,514	63,41,203	3,13,22,433	2,088,162
Opium (including cost of Production)	...	...	...	...	...	...	...	..	...	...	...	...	...
Salt (including cost of Production)	...	...	...	7,787	...	...	...	...	...	4,00,844	...	4,08,631	27,242
Stamps	...	44,105	...	64,771	32,287	5,54,999	1,75,415	1,25,511	...	2,67,466	1,76,847	14,41,401	96,093
Excise	...	12,838	...	2,33,818	4,937	4,06,779	26,554	14,562	...	2,49,245	1,00,882	10,49,615	69,974
Provincial Rates	...	...	...	...	...	89,290	1,147	...	...	...	...	90,437	6,029
Customs	...	...	...	3,55,843	...	9,77,774	...	...	..	2,73,862	...	16,07,479	107,165
Assessed Taxes	...	...	...	19,170	613	92,339	155	6,436	...	14,955	36,246	1,69,914	11,328
Forest	...	5,19,854	...	16,76,202	2,12,742	3,51,754	5,40,719	5,78,207	...	8,75,465	8,87,968	56,42,911	376,194
Registration	...	24,374	...	24,524	19,618	4,80,183	1,15,218	46,010	...	4,52,824	1,38,527	13,01,278	86,752
TOTAL	...	19,33,687	...	81,55,956	13,22,551	72,57,372	58,35,747	36,61,833	...	82,21,650	1,73,53,717	5,37,42,513	3,582,834
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	78,828	...	24,058	1,912	1,95,719	3,37,395	2,26,148	...	1,82,101	6,62,933	17,09,094	113,939
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	78,828	...	24,058	1,912	1,95,719	3,37,395	2,26,148	...	1,82,101	6,62,933	17,09,094	113,939
Post Office	...	77,755	...	1,63,118	8,448	6,055	...	1,43,853	...	1,06,530	1,02,498	6,08,257	40,550
Telegraph	...	...	...	...	...	...	...	...	..	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	6,19,584	...	11,35,488	3,38,017	19,04,677	14,88,740	9,24,809	...	10,92,218	15,82,240	90,85,773	605,718
Law and Justice	...	16,31,434	...	41,03,942	8,77,157	1,23,81,711	69,09,088	43,38,015	...	60,90,461	55,03,161	4,18,34,969	2,788,998
Police	...	15,25,215	...	95,97,291	15,05,045	65,78,635	51,78,980	37,30,421	...	49,95,305	63,42,979	3,94,46,871	2,629,791
Marine (including River Navigation)	...	...	...	9,47,886	84,673	10,64,645	...	...	...	16,203	35,963	21,49,370	143,291
Education	...	4,89,342	...	9,02,442	2,64,782	34,41,832	10,23,780	10,50,220	...	21,31,945	19,81,305	1,12,85,648	752,377
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	4,02,637	...	9,28,894	3,20,500	21,48,271	9,70,009	11,19,405	...	14,01,118	19,53,354	92,44,188	616,279
Political	...	44,657	...	...	1,60,659	19,314	3,523	...	...	80,428	3,89,331	6,97,912	46,528
Scientific and other Minor Departments	...	1,49,280	...	1,47,773	36,868	7,00,871	2,84,853	2,11,403	...	8,09,682	2,10,287	25,51,017	170,068
TOTAL	...	48,62,149	...	1,77,63,716	35,87,701	2,82,32,956	1,58,58,973	1,13,74,273	...	1,66,17,360	1,79,98,620	11,62,95,748	7,753,050

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	4,16,073	...	4,78,116	1,32,653	25,84,376	23,76,044	13,13,524	...	18,43,487	22,35,669	1,13,79,942	758,662
Stationery and Printing	...	2,24,592	...	7,06,396	1,09,309	12,42,046	8,61,761	5,08,479	...	11,63,684	10,58,805	58,75,072	391,672
Miscellaneous	..	13,64 091	...	5,19,673	88,912	3,43,648	1,05,260	7,01,620	...	3,97,274	11,43,931	46,64,409	310,961
TOTAL	...	20,04,756	...	17,04,185	3,30,874	41,70,070	33,43,065	25,23,623	...	34,04,445	41,38,405	2,19,19,423	1,461,295
Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	...	...	—2,160	...	...	1,638	—522	—35
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	—2,160	...	...	1,638	—522	—35
Railway Revenue Account:													
State Railways:													
Working Expenses	...	..	...	...	80,280	...	...	...	...	...	...	80,280	5,352
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	2,226	5,311	...	...	...	...	...	7,537	503
Miscellaneous Railway Expenditure	...	...	...	85,255	...	...	...	...	...	30	...	85,285	5,686
TOTAL	...	...	...	85,255	82,506	5,311	...	...	...	30	...	1,73,102	11,541
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	...	10,17,041	29,63,736	...	...	...	...	39,80,777	265,385
Interest on Debt	...	...	...	...	..	24,52,568	32,74,899	...	...	...	...	57,27,467	381,832
Minor Works and Navigation	...	2,75,169	...	15,62,692	...	17,67,737	4,83,466	53,234	...	45,71,589	12,830	87,26,717	581,781
TOTAL	...	2,75,169	...	15,62,692	...	52,37,346	67,22,101	53,234	...	45,71,589	12,830	1,84,34,961	1,228,998
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	28,00,259	...	96,21,196	24,85,278	76,05,262	50,16,527	43,84,717	...	32,63,621	48,54,171	4,00,31,031	2,668,735
Construction of Railways charged to Provincial or Local Revenues	...	...	...	...	2,860	...	...	...	...	...	...	2,860	191
TOTAL	...	28,00,259	...	96,21,196	24,88,138	76,05,262	50,16,527	43,84,717	...	32,63,621	48,54,171	4,00,33,891	2,668,926
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	..	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	..	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,20,32,603	...	3,90,80,176	78,22,130	5,27,10,091	3,71,13,808	2,23,65,521	...	3,63,67,326	4,54,24,812	25,29,16,467	16,861,098
Add—Portion of Allotment to Provincial Governments not spent by them in the year	...	...	...	...	11,40,517	87,23,496	37,11,281	6,74,880	...	52,40,809	...	1,94,90,983	1,299,399
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*740,742*	...	*20,31,755*	...	...	...	...	...	...	*1,23,000*	*28,95,497*	*103,033*
TOTAL PROVINCIAL EXPENDITURE	...	1,12,91,861	...	3,70,48,421	89,62,647	6,14,33,587	4,08,25,089	2,30,40,401	...	4,16,08,135	4,53,01,812	26,95,11,953	17,967,464

No. 11.—ACCOUNT of the LOCAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
Principal Heads of Revenue:	R	R	R	R	R	R	R	R	R	R	R	R	£
Land Revenue	5,661	...	...	8,236	...	...	37,290	...	7,696	27,70,961	1,94,894	30,24,738	201,649
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	6,751	...	...	...	...	...	...	...	...	...	...	6,751	450
Provincial Rates	1,65,141	8,85,904	6,46,505	17,59,423	6,13,524	52,59,000	91,68,437	38,58,663	2,87,037	90,45,714	34,04,292	3,50,93,640	2,339,576
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...	...
Forest	...	...	1,17,307	...	...	...	...	...	...	...	...	1,17,307	7,821
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,77,553	8,85,904	7,63,812	17,67,659	6,13,524	52,59,000	92,05,727	38,58,663	2,94,733	1,18,16,675	35,99,186	3,82,42,436	2,549,496
Interest	484	21	...	...	...	44,711	18,878	1,361	...	59,287	25,473	1,50,215	10,014
Post Office	...	...	28	63	...	10,290	...	10,233	26,395	...	...	47,009	3,134
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	18	...	1,808	...	...	...	...	...	...	32,143	...	33,969	2,265
Police	6,242	1,50,614	13,309	1,91,939	77,125	10,66,386	4,03,772	58,273	723	...	2,50,757	22,19,140	147,943
Marine	...	...	...	1,239	...	...	...	...	...	...	...	1,239	83
Education	4,758	13,430	37,502	248	820	81,059	3,90,333	1,20,831	3,833	2,77,066	2,27,209	11,57,089	77,139
Medical	14,002	7,618	244	936	...	66,053	2,30,768	40,662	2,243	69,815	1,14,381	5,46,722	36,448
Scientific and other Minor Departments	1,588	15,091	2,099	...	61,062	33,084	24,481	94,085	2,116	...	21,326	2,54,932	16,995
TOTAL	26,608	1,86,753	54,962	1,94,362	1,39,007	12,46,582	10,49,354	3,13,851	8,915	3,79,024	6,13,673	42,13,091	280,873

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	...	...	...	...	...	...	...	...	218	...	218	15
Stationery and Printing	...	...	...	...	...	804	...	2,112	...	...	...	2,916	194
Miscellaneous	16,945	29,141	1,26,520	5,18,711	27,819	1,96,664	17,613	1,84,455	16,905	6,12,736	2,23,227	19,70,736	131,382
TOTAL	16,945	29,141	1,26,520	5,18,711	27,819	1,97,468	17,613	1,86,567	16,905	6,12,954	2,23,227	19,73,870	131,591
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	4,10,936	...	4,10,936	27,396
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	4,10,936	...	4,10,936	27,396
Irrigation:													
Major Works:													
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	...	20,131	...	36,065	13,522	...	...	69,718	4,648
TOTAL	...	...	...	...	...	20,131	...	36,065	13,522	...	...	69,718	4,648
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	29,117	43,925	16,323	2,08,918	1,06,689	6,22,607	6,35,099	3,34,862	7,151	13,16,829	5,23,894	38,45,414	256,361
TOTAL	29,117	43,925	16,323	2,08,918	1,06,689	6,22,607	6,35,099	3,34,862	7,151	13,16,829	5,23,894	38,45,414	256,361
Receipts by Military Department:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	2,50,707	11,45,741	9,61,645	26,89,713	8,87,039	74,00,789	1,09,26,671	47,41,602	3,67,621	1,45,95,705	49,85,453	4,89,52,689	3,263,513

No. 12.—ACCOUNT of the LOCAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	72	1,086	467	2,960	794	5,813	3,283	2,318	273	15,881	13,529	46,476	3,098
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*—			...										
Land Revenue	84,812	5,97,083	...	30,790	...	20,573	33,44,100	13,49,999	1,18,605	50,51,497	4,82,900	1,10,80,359	738,691
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	..	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	...	77,924	1,865	3,64,912	...	...	...	...	53,035	4,97,736	33,183
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	5,922	...	...	...	...	...	...	...	...	5,922	394
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	84,884	5,98,169	6,389	1,11,674	2,659	3,91,298	33,47,383	13,52,317	1,18,878	50,67,378	5,49,464	1,16,30,493	775,366
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	949	...	13,510	...	3,288	...	1,726	3,643	23,116	1,541
TOTAL	...	...	...	949	...	13,510	...	3,288	...	1,726	3,643	23,116	1,541
Post Office	7,908	...	11,132	1,23,151	42,777	3,53,384	1,91,479	11,612	30,634	...	...	7,72,077	51,472
Telegraph	...	...	...	...	...	...	..	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	3,326	42,601	41,012	18,000	2,814	3,16,128	1,24,334	1,35,864	23,356	3,28,469	1,52,903	11,88,807	79,254
Law and Justice	60	...	...	...	94	...	...	...	...	...	...	154	10
Police	15,665	79,775	3,09,341	36,590	1,124	5,63,155	33,00,396	25,820	897	...	1,94,123	45,26,886	301,793
Marine (including River Navigation)	..	...	...	37,956	...	8,216	...	...	...	...	...	46,172	3,078
Education	28,583	4,02,092	1,25,190	2,73,886	3,28,459	18,19,586	19,32,467	6,68,142	53,610	13,13,557	16,84,179	86,29,751	575,317
Ecclesiastical	...	...	...	...	...	...	..	...	...	...	...	...	...
Medical	25,426	1,09,152	22,545	1,06,271	1,27,768	4,14,726	7,02,887	3,77,654	30,967	20,66,369	2,40,263	42,24,029	281,602
Political	283	...	...	155	...	..	...	...	...	...	...	438	29
Scientific and other Minor Departments	3,324	34,647	16,590	38,398	62,385	60,401	1,01,734	1,33,809	12,258	...	82,140	5,45,686	36,379
TOTAL	76,667	6,68,267	5,14,679	5,11,256	5,22,644	31,82,212	61,61,818	13,41,289	1,21,088	37,08,305	23,53,608	1,91,61,923	1,277,462
Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	525	3,541	17,856	1,552	1,200	38,656	21,231	5,802	469	42,028	12,277	1,46,037	9,736
Stationery and Printing	269	5,274	3,912	...	1,178	45,469	7,978	19,660	1,957	82,300	12,955	1,80,952	12,064
Miscellaneous	3,274	10,137	48,973	1,57,974	18,402	42,861	6,390	1,73,736	18,006	3,11,172	41,878	8,32,812	55,520
TOTAL	4,068	18,952	70,741	1,59,526	20,780	1,26,986	35,608	1,99,198	20,432	4,36,400	67,110	11,59,801	77,320

Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:													
State Railways:													
Working Expenses	...	...	...	...	...	...	...	...	...	2,05,581	...	2,05,581	13,705
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	37,042	...	37,042	2,470
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	45,986	...	45,986	3,066
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	9,096	...	9,096	606
TOTAL	...	...	...	...	...	...	...	...	...	2,97,705	...	2,97,705	19,847
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	...	...	...	...	..	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	..
Minor Works and Navigation	...	...	...	12,591	...	834	...	30,865	2,790	11,080	...	58,160	3,877
TOTAL	...	...	...	12,591	...	834	...	30,865	2,790	11,080	...	58,160	3,877
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	77,013	1,48,532	2,73,638	12,74,853	6,11,433	50,75,688	31,98,237	9,04,142	65,644	50,31,957	23,12,666	1,89,73,803	1,264,920
Construction of Railways charged to Provincial or Local Revenues	...	..	...	...	...	...	...	...	...	3,95,388	...	3,95,388	26,359
TOTAL	77,013	1,48,532	2,73,638	12,74,853	6,11,433	50,75,688	31,98,237	9,04,142	65,644	54,27,345	23,12,666	1,93,69,191	1,291,279
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	.	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,50,540	14,33,920	8,76,579	21,94,000	12,00,293	91,43,912	1,29,34,525	38,42,711	3,59,466	1,49,50,029	52,86,491	5,24,72,466	3,498,164
Add—Portion of Local Revenue not spent in the year	167	...	85,066	1,15,903	8,267	1,77,471	2,05,852	1,66,697	8,155	2,48,090	4,58,808	14,74,476	98,298
Deduct—Portion of Local Expenditure defrayed from Local Balances	...	*1,41,077*	...	...	...	...	...	...	...	...	...	*1,41,077*	*9,405*
TOTAL LOCAL EXPENDITURE	2,50,707	12,92,843	9,61,645	23,09,903	12,08,560	93,21,383	1,31,40,377	40,09,408	3,67,621	1,51,98,119	57,45,299	5,38,05,865	3,587,057

No. 13.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of India,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue:	2	7	83,009,411	746,744	83,756,155
Excess of Revenue over Expenditure charged to Revenue	1A	3			2,996,400
Railway and Irrigation Capital not charged to Revenue—					
Outlay of Railway Companies—Repayments	81	244	1,002,554	6,959	1,009,513
NET			...	...	0
Raised and deposited by Railway Companies—On account of Subscribed Capital	81	244	13,405	...	13,405
NET			...	...	0
Permanent Debt incurred:	83	252			
India 3 p. c. Stock			...	1,500,000	
Rupee Loan 3½ p. c.			1,333,333	...	
TOTAL			1,333,333	1,500,000	2,833,333
NET			...	...	2,146,825
Temporary Debt incurred	83A	254	333,333	2,000,000	2,333,333
NET			...	...	0
Unfunded Debt					
Deposits of Service Funds	86	255	96,555	...	
Savings Bank Deposits	87	256	3,643,472	...	
TOTAL			3,740,027	...	3,740,027
NET			...	...	770,221
Deposits and Advances:					
Balances of Provincial allotments	74	219	1,381,770	...	
Appropriation for Reduction or Avoidance of Debt	App. A.	293	644,278	...	
Excluded Local Funds	88	256	756,891	...	
Railway Funds	89	257	64,215	...	
Deposits of Sinking Funds	90	257	9,884	... (a)	
Gold Reserve Fund	...	...	2,627,575	2,566,189	
Departmental and Judicial Deposits	92	262	17,457,532	...	
Advances	Vide App. A.	293	8,614,137	49,533	
Suspense Accounts		293	207,422	...	
Exchange on Remittance Account		293	15,235	...	
Miscellaneous		293	14,162	...	
TOTAL			31,793,101	2,615,722	34,408,823
NET			...	...	1,973,191
Carried forward			121,225,164	6,869,425	128,094,589

(a) Includes £2,200,000 remitted from India by means of Council Bills.

in *India* and in *England*, for the Year ended 31st March 1904.

	No. of Account.	No. of Page.	India.	England.	Total.
			£	£	£
Expenditure:			61,418,022	18,146,474	79,564,496
Add—Provincial Surpluses transferred to "Deposits"	3	11	1,381,770	...	1,381,770
Deduct—Do. Deficits charged to "Deposits"	3	11	*186,511*	...	*186,511*
Total	3	11	62,613,281	18,146,474	80,759,755
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	75	222	504,089	3,809	507,898
Outlay on State Railways	75	222	3,233,331	1,301,774	4,535,105
Outlay of Railway Companies—(*a*)					
Payments for Capital outlay	81	244	1,587,987	1,276,216	2,864,203
Net			...	...	1,854,690
Raised and Deposited by Railway Companies—					
Payments for discharge of Debentures	81	244	...	80,000	80,000
Net			...	...	66,595
Permanent Debt discharged:	83	252			
Sterling Debt.					
India 3½ p. c. Stock (besides £150,417 cancelled) (*b*)			...	...	
India 3 p. c. Stock			...	...	
India 2½ p. c. "			...	...	
India 4 p. c. "			...	...	
Great Indian Peninsula Railway Debentures			...	600,000	
Rupee Debt.					
4½ p. c. Loans			500	...	
4 p. c. Loans			83,766	...	
3½ p. c. Loans			2,240	...	
Stock Notes			2	...	
Total			86,508	600,000	686,508
Net			...	...	0
Temporary Debt discharged	83A	254	...	3,500,000	3,500,000
Net			...	...	1,166,667
Unfunded Debt:					
Special Loans	84	254	58	...	
Deposits of Service Funds	86	255	83,739	...	
Savings Bank Deposits	87	256	2,886,009	...	
Total			2,969,806	...	2,969,806
Net			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	74	219	186,511	...	
Excluded Local Funds	88	256	719,941	...	
Railway Funds	89	257	66,548	...	
Gold Reserve Fund	...	...	2,461,445	2,566,189	
Departmental and Judicial Deposits	92	262	17,406,651		
Advances	*Vide*	295	8,650,148	214,373	
Suspense Accounts	App.	295	130,367	...	
Miscellaneous	A.	295	33,159	300	
Total			29,654,770	2,780,862	32,435,632
Net			...	...	0
Carried forward			100,649,772	27,689,135	128,338,907

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £75,865, £5,656 and £46,511 aggregating £128,032 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £134,723 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £22,385 is on account of Discount Sinking Fund, and the cost of purchase £23,529 is charged in the Accounts, *viz.*, £20,790 under "Interest on Debt," and £2,739 under "State Railways—Interest on Debt."

No. 13.—ACCOUNT of Receipts and Disbursements of the Government of India,

	No. of Account.	No. of page.	India.	England.	Total.
			£	£	£
Brought forward			121,225,164	6,869,425	128,094,589
Loans and Advances by Imperial Government	93	274	387,235	...	387,235
NET			...	...	0
Loans and Advances by Provincial Governments	93A	284	988,400	...	988,400
NET			...	...	471,724
Remittances					
Inland Money Orders	*Vide* App. A.	293	21,415,931	...	
Other Local Remittances		293	365,450	...	
Other Departmental Accounts		293	231,936	...	
Net Receipts by Civil Treasuries from—					
Post Office		293	724,156	...	
Public Works		293	2,958,878	...	
Guaranteed Railways		293	1,124,905	...	
Net Receipts from Civil Treasuries by—					
Telegraph		293	109,537	...	
Marine		293	334,095	...	
Military		293	13,015,788	...	
Remittance Account between England and India	95	287	6,491,655	6,715,280	
TOTAL			46,772,331	6,715,280	53,487,611
NET			...	...	1,214,730
Secretary of State's Bills drawn	96	288	...	(a) 21,659,303	21,659,303
Total Receipts			169,373,130	35,244,008	204,617,138
Opening Balance	97	289	12,082,416	5,767,787	17,850,203
GRAND TOTAL			181,455,546	41,011,795	222,467,341

(a) In addition to £ 2,200,000 for remittance of the Gold Reserve Fund.

in *India* and in *England* for the Year ended 31st March 1904—*continued.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			100,649,772	27,689,135	128,338,907
Loans and Advances by Imperial Government	93	274	500,084	...	500,084
NET .			...	...	112,849
Loans and Advances by Provincial Governments	93A	284	516,676	...	516,676
NET .			...	...	0
Remittances:					
Inland Money Orders	Vide App. A	295	21,419,658	...	
Other Departmental Accounts	Vide App. A	295	239,263	...	
Net Payments into Civil Treasuries by—					
Post Office	Vide App. A	295	724,205	...	
Public Works	Vide App. A	295	2,912,326	...	
Guaranted Railways	Vide App. A	295	1,124,905	...	
Net Issues from Civil Treasuries to—					
Telegraph	Vide App. A	295	108,189	...	
Marine	Vide App. A	295	333,174	...	
Military		295	13,015,788	...	
Remittance Account between England and India	95	287	6,367,495	6,027,878	
TOTAL .			46,245,003	6,027,878	52,272,881
NET .			...	...	0
Secretary of State's Bills paid	96	288	(a) 21,674,459	...	21,674,459
Total Disbursements .			169,585,994	33,717,013	203,303,007
Closing Balance .	97	289	11,869,552	7,294,782	19,164,334
GRAND TOTAL .			181,455,546	41,011,795	222,467,341

(a) In addition to £2,200,000 for payment from the Gold Reserve Fund.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section A.—Revenue.

Revenue £49,204,657. Expenditure £8,593,755.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Revenue	14	Comparative Statement of Principal Sources of Ordinary Revenue.	36	40,477,055	...	...
Refunds and Assignments.	14A	Details of Refunds and Assignments	36	2,254,505	...	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	261,380
Assignments and Compensations.	16	Expenditure	39	...	...	1,168,246
Land Revenue	17A	Receipts	40	...	19,234,388	...
"	17B	Expenditure	43	...	...	3,048,884
Opium	18A	Receipts	44	...	5,736,045	...
"	18B	Store Account	44	...	...	...
"	18C	Expenditure	45	...	...	2,225,744
Salt	19A	Receipts	45	...	5,250,465	...
"	19B	Store Account	45	...	...	...
"	19C	Expenditure	46	...	...	331,191
Stamps	20	Receipts and Expenditure	47	...	3,580,247	122,379
Excise	21	Receipts and Expenditure	48	...	4,980,096	213,928
Provincial Rates	22	Receipts and Expenditure	49	...	2,825,349	39,212
Customs	23A	Receipts	50	...	3,966,298	...
"	23B	Expenditure	52	...	...	168,165
Assessed Taxes	24	Receipts and Expenditure	53	...	1,214,665	23,208
Forest	25	Receipts	54	...	1,481,116	...
"	"	Expenditure	55	...	...	813,618
Registration	26	Receipts and Expenditure	56	...	326,902	177,800
Tributes	27	Receipts	58	...	609,086	...
			Total		49,204,657	8,593,755

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1904.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue Per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.	No.	R	R
Burma	3,52,29,914	15,48,365	29,43,305	74,64.332	17,59,423	1,31,65,521	12,24,083	82,68,535	1,70,465	7,17,73,943	4,63,020	7,13,10,923	168,550	9,252,875	4,27,084	7.707
India, General	14,72,513	...	3,46,149	11,91,060	1,65,141	...	13,79,497	6,99,583	16,080	52,70,029	31,72,124	20,97,905	...	965,765	...	2,172
Central Provinces	83,86,263	...	14,50,521	25,60,265	11 31,937	...	3,07,642	13,90,873	86,162	1,53,13,663	6,97.528	1,46,16,135	86,469	9,876,646	1,69,033	1,480
Berar	78,30,166	...	8,48,375	19,94,331	6,46,505	...	1,45,102	6,07,159	97,065	1,21,68,703	33,89,005	87,79,698	17,744	2.754,016	4,94,798	3,188
Assam	54,43,025	...	9,87,143	30,24,404	6,13,991	...	2,55,786	6,75,732	69,590	1,10,69,971	1,01,016	1,09,68,955	52,959	5,841,878	2,07,122	1,878
Bengal	4,10,03,080	...	1,98,35,514	1,62,95,944	1,02,99,440	...	50,36,483	10,65.523	16,66,453	9,52,02,137	5,66,504	9,46,35,933	151,185	74,744,866	6,25,961	1.266
United Provinces of Agra and Oudh	6,32,57,642	...	82,52,191	9,45,8526	1,04.76,391	...	20,76,843	22,80,446	4,55.563	9,62,57,602	37,20,856	9,25,36.746	107,161	47,675,772	8,63,530	1,941
Punjab	2,33,32,178	...	40,48,003	28,00,404	44,76,990	...	13,02,000	17,17,797	2,19,180	3,78,90,558	16,12,089	3,62,84,469	97,209	20,306,252	3,73,262	1,787
North-West Frontier Province	17,74,609	...	3,85,886	2,04,035	3,60,404	...	1,00,934	1,01,833	30,115	29,57,816	1,78,486	27,79.330	13,132	2,049,576	2,11,646	1,356
Madras	5,32,32,857	...	84,57,894	1,7703,781	90,45,714	...	25.82,733	26,57,727	15,38,492	9,52,19,198	64,94,817	8,87 24,381	141,705	38,209,436	6,26,120	2,322
Bombay	4,75,53,569	...	61,48,418	1,20,04.364	34,04,292	...	38,08,867	27,51,539	5,54,365	7,62,25,414	1,34,22,128	6,28,03,286	122,914	18,515,587	5,10,053	3,392
	28,85,15,816	15,48,365	5,37,03,699	7,47,01,446	4,23,80,228	1,31,65,521	1,82,19,976	2,22,16,747	49,03,536	51,93.55,334	3.38,17,573	48,55.37,761	959,028	230,192,669	5,06,281	2,109
Salt	...	7,72,08,608	...	...	...	...	...	...	...	7,72,08,608	4,47.049	7,67,61.559	...	...	...	...
Customs	...	...	...	...	...	4,63,28.949	...	...	...	4 63,28,949	14.72,447	4,48,56,502	...	...	...	...
TOTAL . R	28,85,15,816	7,87,56,973	5,37,03,699	7,47.01,446	4,23,80,228	5,94,94,470	1,82,19,976	2,22,16,747	49,03,536	64,28,92,891	3,57,37,069	60,71,55,822	959,028	230,192,669	6,33,095	2,638
Total converted into £ at R15=£1 £	19,234,388	5.250 465	3,580,247	4,980,096	2,825,349	3,966,298	1,214,665	1,481,16	326,902	42,859 526	2,382,471	40,477,055	...	...	...	...
Revenue per 1,000 Square Miles R	3,00,842	82,122	55,998	77,893	44,191	62,036	18,998	23,166	5,113	6,70,359	...	6,33,095	...	...	...	...
Ditto converted into £ at R15=£1 £	20,056	5,475	3,733	5,193	2,946	4,136	1,267	1,544	341	44,691	...	42,206	...	...	...	...
Revenue per 1,000 of Population R	1,2,53'4	342'1	233'3	324'5	184'1	258'4	79'2	96'5	21'3	2,792'8	...	2,637'6	...	...	...	...
Ditto converted into £ at R15=£1 . £	83'6	22'8	15'6	21'6	12'3	17'2	5'3	6'4	1'4	186'2	...	175'8	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 14A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No 14.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Refunds, Account No. 15, page 37	21,086	45,498	22,009	(b)4,62,999	30,126	2,86,632	1,80,165	1,34,296	18,883	2,51,667	4,71,392	19,24,753
Assignments and Compensation, Account No. 16, page 38	31,46,268	52,256	25,11,463	21	70,890	2,79,872	3,13,435	1,20,622	22,521	11,91,653	98,14,683	1,75,23,684
Allowances to District and Village Officers, (c) Account No. B, page 43	4,770	5,99,774	8,55,533	...	...	...	32,27,256	13,57,171	1,37,082	50,51,497	31,36,053	1,43,69,136
TOTAL	31,72,124	6,97,528	33,89,005	4,63,020	1,01,016	5,66,504	37,20,856	16,12,089	1,78,486	64,94,817	1,34,22,128	3,38,17,573
Total India converted into £ at R15=£1 . £												2,254,505

(b) Includes R3,59,661 and R9,842 on account of refunds of Customs and Salt Duties, respectively, in Burma.
[illegible]

No. 15.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue	8,311	8,845	5,651	1,14,824	15,264	47,663	28,173	37,285	10,998	72,303	1,61,963	5,11,280	3,45,755	1,64,087	1,438
Stamps	4,978	15,251	13,784	42,901	6,915	1,85,325	1,00,560	50,908	6,075	1,00,237	1,03,219	6,30,153	1,76,166	4,53,987	...
Excise	418	13,395	685	16,614	4,899	11,515	17,793	27,551	25	13,605	1,67,381	2,73,881	2,01,430	72,451	...
Provincial Rates	95	1,347	367	2,945	794	10,024	3,283	3,560	334	15,881	12,106	50,736	86	5,714	44,936
Assessed Taxes	5,003	4,348	788	12,156	1,224	24,147	23,001	9,924	1,413	21,632	16,805	1,20,441	63,720	56,619	102
Forest	2,166	1,973	601	3,947	946	3,547	7,193	4,868	28	24,809	5,766	55,844	29,320	26,524	...
Registration	115	339	133	109	84	4,411	162	200	10	3,200	4,152	12,915	6,587	6,328	...
TOTAL (a) . R	21,086	45,498	22,009	1,93,496	30,126	2,86,632	1,80,165	1,34,296	18,883	2,51,667	4,71,392	16,55,250	8,23,064	7,85,710	46,476
Opium	...	...	...	...	...	1,441	...	...	...	...	11	1,452	1,452	...	...
Salt	1,89,245	...	...	9,842	...	1,67,354	...	...	...	39,991	50,459	4,56,891	4,51,970	4,921	...
Customs	...	1,290	...	2,59,661	...	5,17,320	...	...	...	75,849	8,77,988	17,32,108	17,19,243	12,865	...
Tributes	...	...	...	75,002	...	...	...	...	...	...	...	75,002	75,002	...	...
TOTAL REFUNDS AND DRAWBACKS . R	2,10,331	46,788	22,009	5,38,001	30,126	9,72,747	1,80,165	1,34,296	18,883	3,67,507	13,99,850	39,20,703	30,70,731	8,03,496	46,476
Total India converted into £ at R15 = £1 . . . . . . £												261,380	204,715	53,567	3,098

(a) For comparison with figures given in Account No. 14A, page 36, as regards Burma, *see* note (b) to that Account.

No. 16.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	No. of Items.
	R	R	R	R	R	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees	...	...	2,412	21	600	1
Pensions in lieu of Resumed Lands	292	4,530	322	...	..	2
Malikana, or Allowances to Excluded Proprietors	80	5,452	...	...	2,308	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	...	...	...	...	...	5
Other Land Revenue Compensations	12,927	21,511	...	...	52,136	6
	38,723	31,493	2,734	21	55,044	7
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	...	8
" Native States	...	...	...	...	...	9
	...	...	...	...	...	10
SALT COMPENSATIONS—						
To Jodhpur	9,61,395	...	...	...	...	11
" Jaipur	6,88,309	...	...	...	...	12
" Gwalior	3,12,500	...	...	...	...	13
" Bharatpur	1,50,500	...	...	...	...	14
" Alwar	1,25,000	...	...	...	...	15
" Bhawalpur	80,000	...	...	...	...	16
" Dholepur	60,000	...	...	...	...	17
" Holkar	61,875	...	...	...	...	18
" Kishengarh	25,000	...	...	...	...	19
" Mewar	2,04,150	...	...	...	...	20
" Tonk	20,000	...	...	...	...	21
" Jaipur and Jodhpur (under the Sambhar Lake Treaty)	1,78,323	...	...	...	...	22
" Cambay		...	..	...	...	23
" Pudukkottai	...	...	...	..	...	24
" Other Native States	1,46,402	...	...	...	...	25
" The French Government	...	...	...	...	...	26
Other Salt Compensations	...	...	...	...	...	27
	30,13,454	...	...	...	...	28
EXCISE COMPENSATIONS—						
To the French Government	...	...	...	...	...	29
" Native States, Zemindars, etc.	...	3,008	...	...	...	30
	...	3,008	...	...	...	31
CUSTOMS COMPENSATIONS—						
To Native States, etc.	...	...	..	...	...	32
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	33
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	34
" Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	35
" Khan of Khelat (for Quit-rent)	34,000	...	..	...	...	36
" Nizam of Hyderabad (for Quit-rent)	...	...	25,00,000	...	...	37
" Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	...	38
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	...	12,272	39
Sayer Compensations	...	..	...	...	1,031	40
Other Compensations	10,091	17,755	8,729	...	2,543	41
	94,091	17,755	25,08,729	...	15,846	42
TOTAL ASSIGNMENTS AND COMPENSATIONS R	31,46,268	52,256	25,11,463	21	70,890	43

Total India

PENSATIONS for the Year ended 31st March 1904.

No. of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	DISTRIBUTION OF TOTAL. Provincial.
	R	R	R	R	R	R	R	R	R
1	...	600	...	...	6,761	79,43,311	79,53,705	10,394	79,43,311
2	4,414	44,083	85,340	20,647	2,10,241	11,66,248	15,36,117	3,69,869	11,66,248
3	1,65,710	2,34,468	...	...	3,08,383	...	7,16,401	3,10,771	4,05,630
4	...	...	...	...	...	...	25,424	25,424	...
5	50,000	..	...	...	...	...	50,000	50,000	...
6	...	...	...	...	5,250	...	91,824	91,824	..
7	2,20,124	2,79,151	85,340	20,647	5,30,635	91,09,559	1,03,73,471	8,58,282	95,15,189
8	5,000	...	...	...	...	...	5,000	5,000	...
9	...	...	...	...	...	55,386	55,386	...	55,386
10	5,000	...	...	...	...	55,386	60,386	5,000	55,386
11	...	...	...	...	...	...	9,61,395	9,61,395	...
12	...	...	...	...	...	...	6,88,309	6,88,309	...
13	...	...	...	...	...	...	3,12,500	3,12,500	...
14	...	...	...	...	...	...	1,50,500	1,50,500	...
15	...	...	...	...	...	...	1,25,000	1,25,000	...
16	...	...	...	...	...	...	80,000	80,000	...
17	...	...	...	...	...	...	60,000	60,000	...
18	...	...	...	...	...	...	61,875	61,875	...
19	...	...	...	...	...	...	25,000	25,000	...
20	...	...	...	...	...	...	2,04,150	2,04,150	...
21	...	...	...	...	...	...	20,000	20,000	...
22	...	...	...	...	...	...	1,78,323	1,78,323	...
23	...	...	..	...	...	40,000	40,000	...	40,000
24	...	...	...	...	38,000	...	38,000	38,000	...
25	...	...	...	...	...	12,208	1,58,610	1,46,402	12,208
26	20,000	...	...	...	4,40,000	...	4,60,000	4,60,000	...
27	...	...	...	...	9,290	1,576	10,866	10,866	...
28	20,000	...	...	...	4,87,290	53,784	35,74,528	35,22,320	52,208
29	...	...	...	...	3,550	...	3,550	3,550	...
30	...	8,323	6,650	...	95	4,18,425	4,36,501	3,31,895	1,04,606
31	...	8,323	6,050	...	3,645	4,18,425	4,40,051	3,35,445	1,04,606
32	...	...	20,196	...	1,50,500	5,671	1,76,367	1,70,696	5,671
33	...	...	508	...	...	...	508	508	...
34	...	...	...	...	...	...	20,000	20,000	...
35	...	...	...	...	...	...	30,000	30,000	...
36	...	...	...	...	...	...	34,000	34,000	...
37	...	...	...	...	...	...	25,00,000	25,00,000	...
38	...	...	...	...	...	13,000	13,000	...	13,000
39	...	...	...	...	...	...	12,272	12,272	...
40	34,748	24,100	...	...	...	...	59,879	59,879	...
41	...	1,861	7,928	1,874	19,583	1,58,858	2,29,222	70,364	1,58,858
42	34,748	25,961	7,928	1,874	19,583	1,71,858	28,98,373	27,26,515	1,71,858
43	2,79,872	3,13,435	1,20,622	22,521	11,91,653	98,14,683	1,75,23,684	76,18,766	99,04,918
converted into £ at R 15=£1 . . . . £							1,168,246	507,918	660,328

A.—Revenue Heads.

No. 17A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Ordinary Land Revenue	13 33,997	83,23,573	77,64,603	2,09,26 634	49,31,063	2,96,55,070	6,39,31,933	2,34,48,899	17,24,187	5,77,11,605	3,98,29,215	26,95,80,779
Recovery of Survey and Settlement Charges	...	...	...	...	...	2,20,730	...	...	...	...	...	2,20,730
Sale of Proprietary Right of Government in Land	248	...	...	...	333	5,344	25,586	4,833	...	...	...	36,344
Assessment of Alienated Lands, less Quit-rents	...	..	...	...	...	87,514	...	2,15,446	4,031	...	91,71,716	94,78,707
Sale of Waste Lands and Redemption of Land Revenue	1,460	22	..	19,736	6,114	83,710	2,176	7,88,800	...	18,446	...	9,20,464
Capitation Tax, or House Tax levied in lieu thereof (*a*)	6,625	...	...	96,40,341	...	6,960	...	...	...	...	...	96,53,926
Receipts for the Improvement of Government Estates	...	..	...	...	...	6,89,834	..	...	..	...	...	6,89,834
Fisheries and other Receipts classed as Miscellaneous Land Revenue	1,30,183	62,668	65,563	46,56,951	5,05,515	2,53,918	7,11,305	6,93,490	1,01,631	28,99,206	4,11,692	1,04,92,122
TOTAL LAND REVENUE . R	14,72,513	83,86,263	78,30,166	3,52,43,662	54,43,025	4,10,03,080	6,46,71,000	2,51,51,468	18,29,849	6,06,29,257	4,94,12,623	30,10,72,906
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 63 under "J.—Irrigation," page 150) . R	..	...	...	*13,748*	...	...	*14,13,358*	*18,19,290*	*55,240*	(*b*) *73,96,400*	(*b*) *18,59,054*	*1,25,57,090*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE R	14,72,513	83,86,263	78,30,166	3,52,29,914	54,43,025	4,10,03,080	6,32,57,642	2,33,32,178	17,74,609	5,32,32,857	4,75,53,569	28,85,15,816

Total Land Revenue in India under Principal Heads of Revenue R28,85,15,816 converted into £ at R15 = £1 . £ 19,234,388

Ditto ditto due to Irrigation R1,25,57,090 ditto ditto . £ 837,139

(*a*) Includes Thathameda Tax in Burma.

(*b*)	Madras. R	Bombay. R
Total Collection at page 150	77,83,531	19,97,479
Less—Collection charges at page 151	*3,87,131*	*1,38 425*
	73,96,400	18,59,054

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	R	R	R	R	R	R	R	R	R	R	R	R
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners (b)	46,618	1,89,227	...	4,06,799	1,14,285	4,85,303	4,81,285	3,00,189	47,534	4,86,135	2,92,692	28,50,067
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b)	20,870	2,45,001	...	6,14,194	1,43,986	9,88,682	6,68,524	3,75,208	75,626	11,74,351	5,88,265	48,94,707
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc. (b)	25,902	1,56,351	2,69,761	...	23,100	23,838	6,09,752	3,50,091	45,979	7,886	81,496	15,94,156
Payments to Officers of other Provinces (b)	...	...	...	...	...	...	...	...	...	1,200	56,085	57,285
Office Establishment (b)	50,253	1,13,218	85,059	4,42,192	1,49,270	6,58,197	9,59,434	2,38,840	40,870	4,52,841	5,78,756	37,68,930
District Establishments, including Tehsildars' and Sub-divisional Establishments	83,046	1,14,325	79,875	4,36,237	40,834	3,68,405	5,71,635	2,42,675	33,394	10,11,747	8,34,860	38,17,033
Temporary Establishments	71	13,292	..	74,470	6,633	63,893	55,215	31,808	3,540	40,733	63,600	3,53,255
Remuneration to Copyists and Examiners	...	...	9,299	2,874	6,580	84,101	...	...	...	1,25,534	...	2,28,388
Travelling Allowance	13,923	38,139	11,174	1,17,580	21,479	1,42,035	1,01,042	1,04,397	18,808	2,95,003	2,51,788	11,15,368
Purchase, Repair, and Carriage of Tents	2,685	6,606	1,049	8,758	5	19,280	38,597	9,966	1,834	...	33,279	1,22,059
House-rent and other Allowances	...	1,452	...	9,906	164	2,677	...	6,301	7,239	21,035	3	48,777
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	...	2,365	...	2,365
Service of Processes against Defaulters	...	6,338	2	20,627	26,589	1,98,000	12,215	6,009	1,365	15,922	11,121	2,98,188
Law Charges	112	40	...	30	8,821	19,287	2,308	161	6	10,015	2,621	43,401
Remittance of Treasure within Districts	319	2,692	2,975	27,006	1,743	10,879	11,902	7,145	1,919	27,701	14,227	1,08,508
Service Postage and Telegrams	7,533	22,761	7,417	47,291	9,788	55,143	52,963	87,428	18,252	2,78,232	1,73,639	7,60,447
Rents, Rates, and Taxes	199	1,131	...	5,020	1,192	40,604	1,974	2,213	70	24,643	4,427	81,473
Petty Construction and Repairs	2,589	15	11	104	1,482	4,576	298	3,365	1,781	53,876	28,185	96,282
Other Charges	11,153	64,793	17,619	1,24,471	7,837	1,190	1,45,308	74,915	12,433	1,77,398	88,452	7,25,569
Less—Recoveries and Contributions	...	...	...	...	...	...	...	...	...	...	1,48,408	1,48,408
TOTAL DISTRICT ADMINISTRATION—Carried forward	2,65,273	9,75,381	4,84,241	23,37,559	5,63,788	31,66,090	37,12,452	18,40,711	3,10,650	42,06,617	29,55,088	2,08,17,850

(a) The remaining part is charged under "Law and Justice" etc.
(b) Includes Exchange Compensation Allowance.

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1904—*continued.*

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	2,65,273	9,75,381	4,84,241	23,37,559	5,63,788	31,66,090	37,12,452	18,40,711	3,10,650	41,06,617	29,55,088	2,08,17,850
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office	...	...	...	48,423	...	...	...	53,882	169	1,06,130	...	2,08,604
Salaries of Officers (a)	...	88,536	2,393	1,16,175	59,818	2,83,711	1,63,082	1,57,890	90,995	1,11,324	...	10,73,924
Office Establishment	...	26,130	657	12,128	2,803	16,306	67,326	51,047	27,028	88,076	...	2,91,501
Field Establishment (partly temporary)	...	13,467	...	1,18,236	19,486	61,693	...	1,45,107	74,579	...	...	4,32,568
Temporary Establishments	...	27,042	...	1,327	2,061	2,05,704	1,22,664	1,08,911	52,873	1,53,537	...	6,74,119
Contract Works and Special Services	...	12,008	...	...	...	1,16,413	14,701	...	...	...	...	1,43,122
Colonization Charges	...	...	...	...	...	...	...	9,468	...	...	62,889	72,357
Travelling and other Allowances	...	14,311	550	20,173	8,714	74,174	18,063	39,571	16,333	24,915	...	2,16,804
Service Postage and Telegrams	...	1,248	60	295	641	5,184	1,309	16,789	8,652	3,300	...	37,478
Rents, Rates, and Taxes	...	1,070	...	2,594	96	4,962	3,992	2,400	1,728	2,511	...	19,353
Other Charges	...	24,335	900	5,855	9,595	1,20,887	30,202	1,05,607	20,131	7,318	...	3,24,830
Share of charges transferred from Land Records and Agriculture	...	...	...	...	...	13,372	...	...	...	...	...	13,372
Less—Settlement Charges recoverable from private Estates	...	...	...	...	...	*5,79,316*	...	...	...	...	...	*5,79,316*
	...	2,08,147	4,560	3,25,206	1,03,214	3,23,090	4,21,339	6,90,672	2,92,488	4,97,111	62,889	29,28,716
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 42C, page 102:												
Controlling Staff	56,455	...	...	...	...	...	...	...	...	...	...	56,455
Correspondence and Drawing	54,555	...	...	...	...	...	...	...	...	...	...	54,555
Charges of Survey Parties	...	...	...	2,07,165	...	21,817	6,333	31,281	...	...	...	2,66,596
Cadastral Maps	...	...	...	10,567	...	...	474	...	...	...	...	11,041
Extra Departmental Mapping	...	...	...	...	...	...	...	292	...	...	...	292
	1,11,010	...	...	2,17,732	...	21,817	6,807	31,573	...	...	..	3,88,939
Local Survey Charges:												
Controlling Office	...	...	...	...	13,695	9,220	...	...	...	99,734	...	1,22,649
Salaries of Officers (a)	2,725	...	...	2,041	...	66,434	4,581	...	...	73,423	12,220	1,61,424
Office Establishment	13,998	...	...	7,677	...	...	...	...	...	9,371	(a)28,918	59,964
Field Establishment	14,445	...	...	64,699	590	2,58,065	15,365	...	...	2,88,071	..	6,41,235
Extra Departmental and Mapping Charges	...	...	...	...	...	2,03,815	...	...	...	...	3,140	2,06,955
Travelling and other Allowances	1,680	...	...	3,329	...	33,709	1,436	...	...	23,658	18	63,830
Service Postage and Telegrams	...	...	...	91	...	2,322	114	...	...	3,152	281	5,960

Share of Charges of Superintendent of Provincial Surveys	...	...	...	...	...	32,692	...	...	...	...	...	32,692
Bengal Drawing Office	...	...	...	...	...	54,714	...	...	...	...	...	54,714
Other Charges	2,953	...	...	2,906	936	39,359	5,510	...	...	1,60,267	20,300	2,32,231
Less—Recoveries and Contributions	...	...	...	...	...	...	*27,253*	...	...	*2,90,711*	...	*3,17,964*
" Survey Charges adjustable under "Scientific, etc., Departments—Survey of India"	...	...	...	...	...	*1,01,321*	...	...	...	...	...	*1,01,321*
" Survey Charges recoverable from private Estates	...	...	...	...	...	*59,641*	...	...	...	...	...	*59,641*
TOTAL SURVEY AND SETTLEMENT	1,46,811	...	...	2,98,709	15,221	5,71,060	6,710	31,573	...	3,69,807	64,958	15,04,849
	1,40,811	2,08,147	4,560	6,23,915	1,18,435	(*b*)8,94,150	4,28,049	7,22,245	2,92,488	8,66,918	1,27,847	44,33,565
LAND RECORDS AND AGRICULTURE:												
Directorate—												
Salaries of Director and Assistants, etc. (*a*)	7,575	29,141	2,125	40,837	31,544	39,500	36,163	23,908	...	14,453	68,451	2,93,697
Establishments (partly temporary)	1,260	16,390	6,500	2,108	8,440	13,031	27,372	8,160	...	29,786	78,031	1,91,078
Travelling and other Allowances	...	7,289	403	4,809	5,920	11,939	4,961	3,248	...	5,013	23,485	67,067
Service Postage and Telegrams	...	3,549	513	2,579	1,634	1,425	2,267	2,573	...	763	5,053	20,356
Rents, Rates, and Taxes	...	...	...	...	85	...	248	...	...	...	3,675	4,008
Payments to officers of other Provinces(*a*)	...	...	...	...	...	...	...	...	...	...	3,488	3,488
Other Charges	18,512	5,990	1,528	3,116	4,278	4,233	4,976	3,509	...	3,092	(*d*)69,500	1,18,734
Less—Share of charges transferred to "Land Settlement"	...	...	...	...	...	*13,372*	...	...	...	...	...	*13,372*
District Charges	1,13,419	6,16,348	5,110	6,52,428	1,73,805	44,265	35,02,434	15,49,191	1,38,242	18 24,318	22,17,158	1,08,36,718
TOTAL LAND RECORDS AND AGRICULTURE	1,40,766	6,78,707	16,179	7,05,877	2 25,706	1,01,021	35,78,421	15,90,589	1,38,242	18,77,425	24,68,841	1,15,21,774
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Management of Government Estates	...	3,691	...	...	1.279	6,41,940	2,28,317	...	...	...	...	8,75,227
Management of Grazing Lands	...	...	...	...	...	...	...	11,668	1,581	...	...	13,249
Commission on Land Revenue Collections, etc.	14,695	32,730	...	11,57,331	1,25,432	1,107	4,971	...	...	...	115	13,36,381
Commission on Capitation Tax	...	...	...	(*c*)8,49,063	...	...	...	...	...	..	...	8,49,063
Commission on Fishery Collections	...	...	...	20,778	...	...	...	...	...	...	6,915	27,693
Charges on account of Encumbered Estates	...	...	...	...	...	...	32,314	...	...	...	...	32,314
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	...	62,697	...	62,697
Allowances to District and Village Officers	...	2,691	8,55,533	...	...	...	*—442*	7,172	23,717	36,03,354	12,65,297	57,57,322
TOTAL DIRECT CHARGES OF COLLECTION	14,695	39,112	8,55,533	20,27,172	1,26,711	6,43,047	2,65,160	18,840	25,298	36,66,051	12,72,327	89,53,946
TOTAL CHARGES IN INDIA . R	5,07,545	19,01,347	13,60,513	56,94,523	10,34,640	48,04,308	79,84,082	41,72,385	7,66,678	1,06,17,011	68,24,103	4,57,27,135

Total India converted into £ at R15=£1.	£	3,048,476
CHARGES IN ENGLAND:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	92	
Stores for India: Printing plant, etc.	316	408
TOTAL CHARGES AGAINST "LAND REVENUE"	£	3,048,884

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes Behar Survey and Settlement Charges:—

	Survey. R	Settlement. R	TOTAL. R
Seven-sixteenth share recoverable from Zemindars	1,16,848	1,16,196	2,33,044
Five-sixteenth " " " Tenants	83,463	82,997	1,66,460
One-fourth " to be borne by Government	66,771	66,398	1,33,169
TOTAL	2,67,082	2,65,591	5,32,673

(*c*) Includes Commission on collection of Thathameda Tax.

(*d*) Includes R57,355 on account of charges for special measurement Operations in Sind.

No. 18A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
BENGAL OPIUM—										
Proceeds of 48,000 Chests sold by auction in Calcutta for export, being at the average rate of R1,461-15-9 per Chest R7,01,75,595										
Deduct—Amount received less on account of value of Opium sold . . 25										
	...	...	...	...	7,01,75,570	...	...	...	...	7,01,75,570
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of R8-8 per Seer)	51	2,61,356	5,99,573	4,53,671	7,67,790	5,46,359	73,763	9,197	...	27,11,760
Miscellaneous receipts	4	...	...	...	37,438	...	...	...	...	37,442
TOTAL BENGAL OPIUM R	55	2,61,356	5,99,573	4,53,671	7,09,80,798	5,46,359	73,763	9,197	...	7,29,24,772
BOMBAY OPIUM—										
Duty realised on 26,141½ Chests of Malwa Opium, at R500 per Chest	...	...	...	...	...	...	...	...	1,30,70,750	1,30,70,750
Compensation and Miscellaneous receipts . .	...	...	...	...	...	...	...	...	45,153	45,153
TOTAL BOMBAY OPIUM R	...	...	...	...	...	...	...	...	1,31,15,903	1,31,15,903
TOTAL OPIUM REVENUE R	55	2,61,356	5,99,573	4,53,671	7,09,80,798	5,46,359	73,763	9,197	1,31,15,903	8,60,40,675
Total India converted into £ at R15 = £1 . £										5,736,045

No. 18B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1904.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1903	50,959	86,792	1,560	2,340
In store at Factories on above date	66	112	516	773
Produce of season 1902-1903	64,738	110,256	5,268	7,903
TOTAL .	1,15,763	197,160	7,344	11,016
Sold by Auction from 1st April 1903 to 31st March 1904	48,000	81,750	...	...
Issued to Excise Department	1	2	5,172	7,758
Issued to Medical Department	...	...	15	23
Transferred to Muster Opium Account	4	8	...	...
TOTAL EXPENDED .	48,005	81,760	5,187	7,781
Balance in store in Calcutta on 31st March 1904	67,758	115,400	764	1,146
Balance in Factories " " "	...	...	1,393	2,089
BALANCE IN STORE ON 31ST MARCH 1904 .	67,758	115,400	2,157	3,235

No. 18C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar	Benares.	TOTAL.	
	R	R	R	
Superintendence	52,414	89,604	1,42,018	
Opium Factory	5,13,287	5,43,198	10,56,485	
District Staff	5,06,210	7,97,502	13,03,712	
Payments to cultivators (current year)	27,97,688	47,59,152	75,56,840	
Do. do. (past year)	60,70,524	1,71,43,113	2,32,13,637	
	99,40,123	2,33,32,569	3,32,72,692	
Opium Miscellaneous Charges in Calcutta			22,655	
TOTAL BENGAL . . . R			3,32,95,347	
Ditto converted into £ at R15 = £1 . . . £				2,219,690
CHARGES IN ENGLAND:				
Stores for India; for the Behar and Benares Opium Agencies . . £				3,600
TOTAL, BENGAL OPIUM . £				2,223,290

CHARGES FOR MALWA OPIUM.	INDIA, GENERAL.	BOMBAY.	TOTAL.	
	R	R	R	
Establishment and Contingent Charges of the Agency at Indore	12,204	...	12,204	
Establishment	...	9,911	9,911	
Contingent Charges	...	14,698	14,698	
TOTAL MALWA OPIUM R	12,204	(a)24,609	36,813	
Ditto converted into £ at R15 = £1 £	814	1,64	2,454	2,454
TOTAL CHARGES UNDER OPIUM IN INDIA R			3,33,32,160	
TOTAL CHARGES UNDER OPIUM IN INDIA £			2,222,144	
TOTAL CHARGES UNDER OPIUM £				2,225,744

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the States concerned.

No. 19A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1904.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R
Sales of Government Salt	12,35,723	...	...	8,01,438	5,96,754	26,33,915
Excise duty on Salt manufactured locally	1,58,27,936	2,51,777	5,120	1,86,24,310	1,73,68,982	5,20,78,125
Duty on Salt imported from England	...	5,00,117	1,16,09,067	4,896	15,513	1,21,29,593
Duty on other imported Salt, sea-borne	...	7,96,471	1,00,31,042	10,804	14,496	1,08,52,813
Frontier duty on Salt imported by land	...	...	...	2	5,34,588	5,34,590
Treaty Price of Salt	...	...	...	...	2,137	2,137
Miscellaneous Receipts	1,49,420	...	1,55,846	94,355	1,26,179	5,25,800
TOTAL SALT REVENUE R	1,72,13,079	15,48,365	2,18,01,075	1,95,35,805	1,86,58,649	7,87,56,973
Total India converted into £ at R15 = £1 . £						5,250,465

No. 19B.—ACCOUNT of SALT STORE for the Year ended 31st March 1904.

	INDIA.	BENGAL.	PUNJAB.	N.-W. F. P.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1903	51,56,988	...	4,24,729	(b) 1,464	(e) 47,18,456	45,82,182
Manufactured, excavated, or purchased during the year	(c)8,18,194	...	24,06,408	4,49,154	25,90,882	34,46,578
	59,75,182	...	28,31,137	4,50,618	73,09,338	80,28,760
Removed by Purchasers during the year	(d)41,40,622	...	26,62,781	4,48,413	38,67,023	35,08,541
Wastage, etc., written off	94,375	...	...	...	2,27,115	1,35,424
	42,34,997	...	26,62,781	4,48,413	40,94,138	36,43,965
Balance in store on 31st March 1904	17,40,185	...	1,68,356	2,205	32,15,200	43,84,795

(b) Revised balance. (c) Includes 2,46,077 Mds. on account of excesses on heaps cleared.
(d) Includes 16,860 Mds. on account of "Free Deliveries" to Native States.
(e) Differs from last year's closing balance for correction since made.

No. 19C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1904.

		India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
		R	R	R	R	R	R
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.							
Commissioner(a)		30,184	...	...	39,441	...	69,625
Deputy and Assistant Commissioners (a)		79,435	...	8,898	1,62,941	...	2,51,274
Personal Assistant and Secretary to Commissioner (a)		5,929	...	...	16,252	...	22,181
Collectors, Deputy and Assistant Collectors, etc. (a)		...	...	...	...	1,19,953	1,19,953
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.		...	5,782	(a) 58,555	(a) 8,91,612	(a) 1,48,761	11,04,710
Chief Account Officer (a)		...	...	...	...	10,644	10,644
Establishment		61,690	1,061	94,717	9,55,414	5,20,935	16,33,817
Commission on Salt Collection		...	8,264	...	...	9,310	17,574
Removal of Salt purchased by traders		57,044	...	...	...	...	57,044
Fish-curing yards, etc.		...	...	...	399	5,693	6,092
Arms and Accoutrements		...	...	26	2,241	436	2,703
Purchase, repair, and carriage of tents and conveyance of records		9,645	...	54	14,136	2,577	26,412
Rewards		3,655	10	6,044	74,236	5,131	89,076
Service Postage		6,341	...	1,350	41,995	7,318	57,004
Service Telegrams		620	...	200	1,457	384	2,661
Rents, Rates, and Taxes		937	...	42,925	12,045	2,630	58,537
Scales and Weights		...	...	6,319	...	2,083	8,402
Travelling Allowances		40,692	152	26,399	1,38,202	41,028	2,46,473
House-rent and other Allowances		868	...	1,081	31,873	26,532	60,354
Petty Construction and Repairs		41,394	...	4,877	1,37,326	37,216	2,20,813
Liveries, Belts, Badges, Clothing, etc.		8,191	...	3,104	38,280	15,716	65,291
Office Expenses and Miscellaneous		16,027	305	52,751	83,199	1,03,027	2,55,309
Manufacture and Excavation of Salt:							
Sambhar	41,405						
Didwana	5,518						
Pachbudra	43,250						
Punjab Mines	1,09,495	1,99 668	...	...	...	...	1,99,668
		5,62,320	15,574	3,07,300	26,41,049	10,59,374	45,85,617
Deduct—Amount Chargeable to Excise		...	...	...	*9,92,744*	...	*9,92,744*
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	*1,30,624*	*92,764*	*2,23,388*
TOTAL SALARIES, ETC.		5,62,320	15,574	3,07,300	15,17,681	9,66,610	33,69,485
Preventive Establishment		3,70,176	...	...	...	4,57,416	8,27,592
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	...	*45,742*	*45,742*
TOTAL PREVENTIVE ESTABLISHMENT		3,70,176	...	...	...	4,11,674	7,81,850
Salt Purchase and Freight		...	...	...	3,87,229	3,97,289	7,84,518
TOTAL SALT CHARGES IN INDIA		9,32,496	15,574	3,07,300	19,04,910	17,75,573	49,35,853
Total India converted into £ at R15 = £1 . £							329,057
CHARGES IN ENGLAND:							
Stores for India: Steel Rails, etc. . £							2,134
TOTAL CHARGES UNDER SALT . £							331,191

(a) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨
Sale of Court-fee Stamps	2,28,587	10,04,867	4,97,315	16,42,122	7,08,683	1,45,22,636	63,11,629	27,71,057	2,39,629	52,91,712	35,06,771	3,67,25,008
Sale of Commercial and other Stamps	1,13,854	4,40,010	3,47,672	12,67,826	2,72,301	52,45,266	18,98,577	11,81,691	1,43,751	30,53,074	19,74,838	1,59,38,860
Fines and Penalties	3,081	4,290	2,020	18,233	4,107	27,182	12,401	24,366	2,095	50,666	18,948	1,67,390
Miscellaneous	627	1,354	1,368	15,124	2,352	40,430	29,584	70,889	410	62,442	6,47,861	8,72,441
TOTAL STAMP REVENUE ₨	3,46,149	14,50,521	8,48,375	29,43,305	9,87,443	1,98,35,514	82,52,191	40,48,003	3,85,886	84,57,894	61,48,418	5,37,03,699
Deduct—Refunds	*4,978*	*15,251*	*13,784*	*42,901*	*6,915*	*1,85,325*	*1,00,560*	*50,908*	*6,075*	*1,00,237*	*1,03,219*	*6,30,153*
NET REVENUE from STAMPS ₨	3,41,171	14,35,270	8,34,591	29,00,404	9,80,528	1,96,50,189	81,51,631	39,97,095	3,79,811	83,57,657	60,45,199	5,30,73,546
Total Revenue ₨5,37,03,699 converted into £ at ₨15 = £1 . £												3,580,247
CHARGES FOR COLLECTION.												
Superintendence—												
Salary of the Superintendent or other Officers	...	...	350	...	...	(*a*) 18,731	...	...	...	7,200	7,200	33,481
Establishment of Superintendent or other Officers	...	...	4,612	...	...	38,495	...	...	...	10,592	38,351	92,050
Contingent Expenses, Packing Charges, etc.	...	...	2,169	...	...	38,251	...	...	...	7,014	14,915	62,349
Charges for the sale of Stamps, *viz.*:—												
Clerks and Servants	240	...	...	8,475	...	37	1,768	291	...	2,353	...	13,164
Commission to Vendors	...	...	1,558	...	...	...	722	...	...	...	2,870	5,150
Discount on sale of Court-fee Stamps	2,151	1,659	7,252	10,076	6,893	1,28,341	45,727	25,341	2,291	52,821	18,602	3,01,154
Discount on sale of General Stamps	5,245	20,129	11,351	33,547	13,807	2,03,443	65,616	58,705	6,955	1,42,237	79,224	6,40,259
Contingencies and Miscellaneous	1,425	3,313	...	2,695	397	...	15,225	27,845	1,832	2,034	...	54,766
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	−*7,74,672*	33,705	1,459	31,568	21,952	3,12,700	1,04,828	55,165	6,289	1,32,371	74,634	...
TOTAL CHARGES in INDIA. ₨	−*7,65,611*	58,806	28,751	86,361	43,049	7,39,998	2,33,886	1,67,348	17,367	3,56,622	2,35,796	12,02,373
						₨6,09,955(*b*)						
Charges converted into £ at ₨15 = £1 . . . . . £40,663										23,775	15,720	80,158
CHARGES IN ENGLAND: Stores for India												42,221
TOTAL CHARGES for COLLECTION of STAMP REVENUE . £												122,379

(*a*) Includes Exchange Compensation Allowance.
(*b*) Total Charges in India for the Bengal Presidency.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:												
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.:*—	R	R	R	R	R	R	R	R	R	R	R	R
Foreign liquors	37,158	9,250	3,250	11,43,831	18,870	3,78,928	7,89,541 (both rows)	98,928	25,505	4,21,847 (both rows)	2,62,004	48,25,207 (both rows)
Liquors and spirits made in India after European method	2,10,555	7,801	2,173	3,11,187	1,982	8,30,716		1,79,521	1,034		91,126	
Country spirits	7,70,152	16,82,150	15,07,494	14,18,449	7,08,872	79,04,655	59,55,445	15,79,004	83,378	72,31,875	87,84,035	3.76,25,509
Country spirits and toddy combined rents	...	...	...	...	...	...	...	...	...	3,761	1,85,661	1,89,422
Toddy revenue	39,025	24,496	20,680	5,18,441	224	10,95,640	1,70,826	...	...	88,17,703	12,70,543	1,19 57,578
Opium and its preparations	31,769	2,16,563	1,56,146	3,16,373	3,44,161	7,30,066	2,68,392	4,20,284	34,983	3.37,131	35,613	28,91,481
Other drugs: Ganja, Bhang, etc.	38,631	91,786	23,873	20	2,19,408	17,75,289	17,14,051	3,56.646	50,690	1,84,753	2 89,086	47,44,233
TOTAL	11,27,290	20,32 046	17,13,616	37,08,301	12,93,517	1,27,15,294	88,98,255	26,34,383	1,95,590	1,69.97,070	1,09,18,068	6,22,33,430
Duty on Opium consumed in India	7,447	3,98,204	2,50,600	37,02,287	15,21,132	18,57,560	5,57,995	1,40,804	8,412	5,05,009	8,01,358	97,50,808
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	24,094	...	...	...	24,094
Duty on Ganja	...	1,28,677	26,866	...	2,08,711	16,84,156	...	...	...	1,28,431	2,12,080	23,88,921
Fines, Confiscations, and Miscellaneous	5,517	1,338	3,249	53,744	1.044	38,934	2,276	1,123	33	71,699	67,884	2,46,841
TOTAL CIVIL DEPARTMENT . R	11,40,254	25,60,265	19,94,331	74,64,332	30,24,404	1,62,95,944	94,58,526	28,00,404	2,04,035	1,77,02,209	1,19,99,390	7,46,44,094
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(a) 50,806	...	...	...	...	...	...	...	...	1,572	4,974	57,352
TOTAL EXCISE REVENUE	11,91,060	25,60,265	19,94,331	74,64,332	30,24,404	1,62,95,944	94,58,526	28,00,404	2,04,035	1,77,03,781	1,20,04,364	7.47,01,446
Total India converted into £ at R15 = £1 . £												4,980,096

CHARGES.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Salaries and Establishments	20,294	38,048	17,285	4,47,167	9,958	5,67,890	69,946	41,167	5,858	7,84,922	2,72,275	22,74,810
Rewards	...	6,197	160	1,66,698	4,407	53,243	8,436	7,804	353	29,727	18,037	2,95,062
Rents, Rates, and Taxes	...	123	...	3,400	...	3,199	120	...	...	4,577	3,756	15,175
Petty Construction and Repairs	...	173	...	3,459	...	...	...	8	3	41,329	4,190	49,162
Loss by Dryage and Wastage of Opium	116	...	...	...	...	...	...	...	...	2,554	...	2,670
Contingent Expenses	6,706	6.811	5,007	80,731	5,382	1,89,226	27,712	9,269	1,566	1,33,871	1,05,269	5,71,550
CHARGES IN INDIA . R	27,116	51,352	22,452	7,01,459	19,747	8,13,558	1,06,214	58,248	7,780	9,96,980	4,03,527	32,08,420
Total India converted into £ at R15 = £1 . £												213,895
CHARGE IN ENGLAND:												
Stores for India												33
TOTAL EXCISE CHARGES												213,928

(a) Bengal Command Rs. 18825
Punjab „ 31,081
50,806

No. 22.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
District Local Fund:												
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	61,334	4,37,680	3,40,478	17,59,423	6,13,524	(b) 18,82,510	(c) 57,03,148	22,90,371	1,47,748	(e) 59,45,453	29,91,662	2,51,73,331
Cess on Lands for Railways	...	...	...	...	...	..	...	...	...	3,94,916	...	3,94,916
Provincial:												
Cess on Lands for expenditure on Roads, Schools, etc.	...	3,781	..	...	...	48,84,713	...	...	...	...	...	48,88,494
Cess on Lands for Famine Assurance, Canals and Railways	...	1,97,479	...	..	...	...	(c) 13,07,954	6,01,640	71,408	...	...	21,78,481
Cess on Lands for District Post	...	44,773	...	...	...	3,76,490	...	1,14,147	6,989	...	...	5,42,399
Cess on Lands for Village Service and Patwaries	57,520	4,48,224	3,05,027	...	...	...	25,01,324	14,54,145	1,26,113	26,75,312	4,12,630	79,81,295
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	467	1,55,727	...	16,687	1,959	...	...	1,74,840
Miscellaneous	(a) 46,287	...	...	...	...	...	(d) 9,63,965	...	(g) 6,187	(f) 30,033	...	10,46,472
TOTAL RECEIPTS under PROVINCIAL RATES	1,65,141	11,31,937	6,46,505	17,59,423	6,13,991	1,02,99,440	1,04,76,391	44,76,990	3,60,404	90,45,714	34,04,292	4,23,80,228
Deduct—Refunds	*95*	*1,347*	*367*	*2,945*	*794*	*10,024*	*3,283*	*3,560*	*334*	*15,881*	*12,106*	*50,736*
NET RECEIPTS under PROVINCIAL RATES R	1,65,046	11,30,590	6,46,138	17,56,478	6,13,197	1,02,89,416	1,04,73,108	44,73,430	3,60,070	90,29,833	33,92,186	4,23,29,492
Total India R4,23,80,228 converted into £ at R15=£1 . £												2,825,349
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	77,924	1,865	4,54,202	1,147	...		...	53,035	5,88,173
Total India converted into £ at R15=£1 . £												39,212

(a) Consists of—

	R
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools	15,426
Local cess under new District fund Regulation in Coorg	30,861
	46,287

(b) Roads and Public Works only.

(c) Distribution of Rates under Act III of 1878 and Act V of 1894, United Provinces of Agra and Oudh:—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	R	R	R	R
Local Rate, Agra—				
Local Rate fund	23,97,678	...	...	23,97,678
District Boards' fund	23,96,079	...	...	23,96,079
Consolidated Local Rate, Oudh—				
Local Rate fund	63,926	...	...	63,926
District Boards' fund	8,45,465	...	...	8,45,465
"Famine Assurance Rate," Agra	...	...	9,44,198	9,44,198
Ditto, Oudh	...	...	3,63,756	3,63,756
TOTAL R	57,03,148	...	13,07,954	70,11,102

(d) Rural Police Rate in Oudh.
(e) Includes House tax in Unions or Punchayets.
(f) Irrigation Cess in lieu of labour.
(g) Karawa Cess Fund.

No. 23A.—ACCOUNT of CUSTOMS REVE

	Gross Receipts.										
	India, General.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Gross Receipts.	No. of Items.
SEA CUSTOMS.											
Imports.											
Special Import Duties.	R	R	R	R	R	R	R	R	R	R	
Arms, Ammunitions, and Military Stores	...	...	...	21,576	1,73,194	...	..	41,741	1,12,737	3,49,248	1
Liquors :											
Ale, Beer, Porter, Cider and other fermented Liquors	...	...	...	61,262	51,977	...	...	33,628	1,07,155	2,54,022	2
Spirits and Liqueurs	...	...	...	14,41,799	20,70,045	...	...	10,58,152	29,45,445	75.16,341	3
Wines	...	...	...	38,049	1,09,823	...	...	57,678	1,74,624	3,80,174	4
Opium	...	...	...	263	1,810	...	...	256	661	2,990	5
Petroleum	...	...	...	1,20,645	17,59,899	...	...	7,00,434	18,18,557	43,99,535	6
Sugar (Countervailing Duties)											
Beet Sugar Sec. 8B. of Act VIII of 94 and VIII of 1902)	...	...	...	3,411	4,095	...	...	79	12,988	20,573	7
Beet and other Sugar	...	...	...	17,696	36,753	...	...	3,560	1,73,988	2,31,997	8
General Import Duties.											
Articles of Food and Drink (excluding Sugar)	...	...	...	2,67,633	3,32,384	...	...	1,85,764	7,59,787	15,45,568	9
Sugar (ordinary Duties)	...	...	...	1,65,943	8,91,657	...	...	84,440	17,85,283	29,27,323	10
Chemicals, Drugs (except Opium), Medicines and Narcotics, and dyeing and tanning Materials	...	...	...	96,687	3,83,873	...	...	1,72,324	7,30,950	13,83,834	11
Cotton Manufactures	...	...	...	5,41,477	51,08,258	...	...	7,33,352	35,00,516	98,83,603	12
Metals and Manufactures of :											
Silver Bullion and Coin	...	...	...	432	6,58,237	...	...	91,529	32,77,103	40,27,301	13
Other Metals and Manufactures of Metals	...	...	...	3,37,154	13,74,181	...	...	2,87,813	14,19,175	34,18,323	14
Oils (excluding Petroleum)	...	...	...	5,650	41,322	...	...	17,159	28,810	92,941	15
Manufactured Articles	...	...	...	10,85,590	18,49,574	...	...	5,58,500	35,87,509	70,81,173	16
Raw Materials and Unmanufactured Articles	...	...	...	91,183	1,65,100	...	...	22,182	6,39.433	9,17,898	17
Total Imports	...		...	42,96,450	1,50,13 082	...	...	40,48,591	2,10,74,721	4,44,32,844	18
Exports.											
Grain and Pulse :											
Paddy (Rice in husk)	...	...	...	30,544	17,187	...	...	1,33,314	10,391	1,91,436	19
Rice	...	...	...	87,31,757	18,42,459	...	...	8,49,793	4,15,930	1,18,39.939	20
Pepper	...	...	...	...	...	..	...	...	...	...	21
Total Exports R	...	...	...	87,62,301	18,59,646	...	...	9,83,107	4,26,321	1,20,31,375	22
Miscellaneous	...	...	...	728	2,51,285	...	...	348	85,842	3.38,203	23
TOTAL SEA CUSTOMS R	...	...	...	1,30,59,479	1.71,24,013	...	...	50,32,046	2,15,86,884	5,68,02 422	24
LAND CUSTOMS.											
Import Duty :											
On Cotton Goods	...	...	...	...	...	...	...	5,915	372	6,287	25
,, other Goods	...	...	...	...	...	...	...	1,24,460	51,582	1,76,042	26
Total Import Duty	...	...	...	...	...	...	...	1,30,375	51,954	1,82,329	27
Export Duty	...	...	...	...	...	...	...	81,928	56,399	1,38,327	28
Miscellaneous	...	...	...	...	...	...	...	...	2,265	2,265	29
TOTAL LAND CUSTOMS R	...		...	...	...	...		2,12,303	1,10,618	3,22,921	30
Excise Duty on Cotton Manufactures	12,739	1,32,387	16,984	...	10,908	76,450	1,104	62,350	17,64,527	20,77,449	31
Warehouse and Wharf Rents	...	...	...	7,500	6,115	...	...	28,975	5,111	47,701	32
Miscellaneous	...	...	...	98,542	937	...	...	55,903	88,595	2,43,977	33
TOTAL CUSTOMS REVENUE R	12,739	1,32,387	16,984	1,31,65,521	1,71,41,973	76,450	1,104	53,91,577	2,35,55,735	5,94,94,470	34

Total Gross Receipts R5.94,94,470

NUE for the Year ended 31st March 1904.

No. of items.	Refunds and Drawbacks. Central Provinces.	Burma	Bengal.	U. P. of Agra & Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	Net Receipts. India, General.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra & Oudh.	Punjab.	Madras.	Bombay.	Total Net Receipts.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	16,952	1,39,907	...	...	29,526	39,079	2,25,464	...	...	...	4,624	33,287	...	...	12,215	73,658	1,23,784
2	...	...	72	...	...	156	779	1,007	...	...	...	61,262	51,905	...	...	33,472	1,06,376	2,53,015
3	...	336	11,747	...	...	467	2,344	14,894	...	...	...	14,41,463	20,59,198	...	...	10,57,685	29,43,101	75,01,447
4	...	2	941	...	...	178	574	1,695	...	...	...	38,047	1,08,882	...	...	57,500	1,74,050	3,78,479
5	...	...	...	...	...	...	...	...	...	...	...	263	1,810	...	...	256	661	2,990
6	...	1,029	4,334	...	...	366	24,256	29,985	...	...	...	1,19,616	17,55,565	...	...	7,00,068	17,94,301	43,69,550
7	...	2,891	180	...	...	...	12,959	16,030	...	...	...	520	3,915	...	...	79	29	4,543
8	...	9,117	2,22,016	...	...	1,614	3,42,376	5,75,123	...	...	...	8,579	*-1,85,263*	...	...	1,946	*-1,68,388*	*-3,43,126*
9	...	676	5,936	...	...	388	28,509	35,509	...	...	...	2,66,957	3,26,448	...	...	1,85,376	7,31,278	15,10,059
10	...	231	2,764	...	...	5,673	15,427	24,095	...	...	...	1,65,712	8,88,893	...	...	78,767	17,69,856	29,03,228
11	...	582	3,501	...	...	295	13,649	18,027	...	...	...	96,105	3,80,372	...	...	1,72,029	7,17,301	13,65,807
12	...	201	7,140	...	...	3,267	75,106	85,714	...	...	...	5,41,276	51,01,118	...	...	7,30,085	34,25,410	97,97,889
13	...	...	3,656	...	...	...	17,614	21,270	...	...	...	432	6,54,581	...	...	91,529	32,59,489	40,06,031
14	...	1,560	14,472	...	...	668	59,226	75,926	...	...	...	3,35,594	13,59,709	...	...	2,87,145	13,59,949	33,42,397
15	...	...	445	...	...	226	775	1,446	...	...	...	5,650	40,877	...	...	16,933	28,035	91,495
16	...	1,455	7,824	...	...	4,542	1,50,754	1,64,575	...	...	...	10,84,135	18,41,750	...	...	5,53,958	34,36,755	69,16,598
17	...	364	5,094	...	...	415	49,117	54,990	...	...	...	90,819	1,60,006	...	...	21,767	5,90,316	8,62,908
18	...	35,396	4,30,029	...	...	47,781	8,32,544	13,45,750	...	...	...	42,61,054	1,45,83,053	...	...	40,00,810	2,02,42,177	4,30,87,094
19	...	15	377	...	...	628	...	1,020	...	...	...	30,529	16,810	...	...	1,32,686	10,391	1,90,416
20	...	2,22,283	75,020	...	...	17,678	2,433	3,17,414	...	...	...	85,09,474	17,67,439	...	...	8,32,115	4,13,497	1,15,22,525
21	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22	...	2,22,298	75,397	...	...	18,306	2,433	3,18,434	...	...	...	85,40,003	17,84,249	...	...	9,64,801	4,23,888	1,17,12,941
23	...	4	11,874	...	...	15	1,200	13,093	...	...	...	724	2,39,411	...	...	333	84,642	3,25,110
24	...	2,57,698	5,17,300	...	...	66,102	8,36,177	16,77,277	...	...	...	1,28,01,781	1,66,06,713	...	...	49,65,944	2,07,50,707	5,51,25,145
25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,915	372	6,287
26	...	...	...	...	...	518	2,088	2,606	...	...	...	...	...	...	...	1,23,942	40,494	1,73,436
27	...	...	...	...	...	518	2,088	2,606	...	...	...	...	...	...	...	1,29,857	49,866	1,79,723
28	...	...	...	...	...	...	711	711	...	...	...	...	...	...	...	81,928	55,688	1,37,616
29	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,265	2,265
30	...	...	...	...	...	518	2,799	3,317	...	...	...	...	...		...	2,11,785	1,07,819	3,19,604
31	1,290	...	...	...	...	3,856	36,199	41,345	12,739	1,31,097	16,984	...	10,908	76,450	1,104	58,494	17,28,328	20,36,104
32	...	11	20	...	...	309	...	340	...	...	...	7,489	6,095	...	...	28,666	5,111	47,361
33	...	1,952	...	...	...	5,064	2,813	9,829	...	...	...	96,590	937	...	...	50,839	85,782	2,34,148
34	1,290	2,59,661	5,17,320	...	...	75,849	8,77,988	17,32,108	12,739	1,31,097	16,984	1,29,05,860	1,66,24,653	76,450	1,104	53,15,728	2,26,77,747	5,77,62,362

converted into £ at R15=£1 . £3,966,298

No. 23B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1904.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
	R	R	R	R	R
Commissioner and Assistant Commissioner (*a*)	...	...	...	39,023	39,023
Establishment and Contingencies of ditto	...	...	...	59,543	59,543
Collectors, Deputy and Assistant (*a*)	34,301	55,805	34,493	56,013	1,80,612
Office and Wharf Establishment	59,671	1,72,938	62,972	1,12,147	4,07,728
Preventive Establishment	89,668	(*a*)3,65,439	8,978	1,81,855	6,45,940
Appraising Establishment	22,110	(*a*)83,008	23,079	81,492	2,09,689
Overtime Allowance	56,222	1,94,871	7,936	32,072	2,91,101
Contingent Charges	11,568	57,176	5,780	53,601	1,28,125
Add—Portion transferred from Salt (see page 46)	...	...	...	1,38,506	1,38,506
Total Charges at the Principal Ports	2,73,540	9,29,237	1,43,238	7,54,252	21,00,267
Charges at other Ports (*vide* details below)	82,303	48,537	...	1,58,819	2,89,659
Portion of the combined Salt, Excise and Customs Establishments, transferred from Salt (see page 46)	..	...	1,30,624	...	1,30,624
TOTAL CHARGES IN INDIA	3,55,843	9,77,774	2,73,862	9,13,071	25,20,550

Total India converted into £ at R15=£1 . £	168,037
CHARGES IN ENGLAND: Stores for India: Scales and Weights, etc.	128
TOTAL CUSTOMS CHARGES £	168,165

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (*b*)	Contingent Charges.	TOTAL.
	R	R	R	R
Burma.				
Akyab	(*a*)2,550	19,024	810	22,384
Bassein	(*a*)2,379	9,709	295	12,383
Kyauk-Phyu	...	1,219	14	1,233
Maungdaw	...	2,988	118	3,106
Mergui		3,657	153	3,810
Moulmein	(*a*)6,750	24,666	1,345	32,761
Sandoway	...	300	...	300
Tavoy	...	4,376	115	4,491
Victoria Point	...	1,776	59	1,835
Total Burma	11,679	67,715	2,909	82,303
Bengal.				
Balasore	...	6,297	486	6,783
Chittagong	(*a*)8,169	22,833	914	31,916
Cuttack	...	7,226	75	7,301
Dacca	...	645	68	713
Pooree	...	1,773	51	1,824
Total Bengal	8,169	38,774	1,594	48,537
Bombay.				
Sind Division	16,757	1,22,422	19,640	1,58,819
Total Charges at Other Ports	36,605	2,28,911	24,143	2,89,659

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 24.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION, for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL
	R	R	R	R	R	R	R	R	R	R	R	R
CIVIL DEPARTMENT:												
Income Tax:												
Ordinary Collections	76,798	2,10,935	6	9,52,970	2,02,179	44,28,895	16,78,020	9,69,916	60,567	20,36,184	30,44,403	1,36,60,873
Deductions by Government from Salaries and Pensions	2,41,648	82,322	24,708	2,30,972	43,972	4,62,159	2,96,590	1,80,133	38,525	2,76,390	3,14,505	21,91,924
Deductions from Interest on Government Securities	4,32,231	1,310	103	1,817	412	20,506	36,043	17,131	113	65,588	2,05,106	7,80,360
Penalties	39	2,320	...	1,876	1,491	18,177	1,510	2,786	937	6,390	3,283	38809
Recoveries from Surplus Profits of Railway Companies	45,888	...	...	...	...	3,246	...	...	...	20,155	53,293	1,22,582
Other items	...	...	...	35	...	12,832	...	6	7	6	11,303	24,189
License Tax	...	...	1,17,307	...	...	...	...	...	...	...	...	1,17,307
TOTAL CIVIL DEPARTMENT	7,96 604	2,96,887	1,42,124	11,87,670	2,48,054	49,45,815	20,12,163	11,69,972	1,00,149	24,04,713	36,31,893	1,69,36,044
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Military Department	(a)3,76,894	...	...	...	...	...	...	...	...	1,38,470	1,38,808	6,54,172
" Public Works "	50,405	10,755	2,978	36,413	7,732	90,668	64,680	1,32,034	785	39,550	38,166	4 74,166
" Post Office "	47,614	...	...	...	...	...	...	...	...	...	...	47,614
" Telegraph "	88,519	...	...	...	...	...	...	...	...	...	...	88,519
" Marine "	19,461	...	...	...	...	...	...	...	...	...	...	19,461
TOTAL OTHER DEPARTMENTS	5,82,893	10,755	2,978	36,413	7,732	90,668	64,680	1,32,034	785	1,78,020	1,76,974	12,83,932
TOTAL ASSESSED TAXES	13,79,497	3,07,642	1,45,102	12,24,083	2,55,786	50,36,483	20,76,843	13,02,006	1,00,934	25,82,733	38,08,867	1,82,19,976
Deduct—Refunds	*5 003*	*4,348*	*788*	*12,156*	*1,224*	*24,147*	*23,001*	*9,924*	*1,413*	*21,632*	*16,805*	*1,20,441*
NET REVENUE from ASSESSED TAXES	13,74,494	3,03,294	1,44,314	12,11,927	2,54,562	50,12,336	20,53,842	12,92,082	99,521	25,61,101	37,92,062	1,80,99,535
Total Assessed Taxes in India R1,82,19,976 converted into £ at R15 = £1 . £												1,214,665
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	1,559	...	5,922	38,341	1,225	1,84,678	310	12,873	817	29,909	72,492	3,48,126
Total Charges in India converted into £ at R15 = £1 . £												23,208

(a) Bengal Command . R 1,89,007
Punjab " . 1,87,887
3,76,894

No. 25.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Revenue from Timber and other Produce removed from the Forests by Government Agency:												
Timber	4,62,313	2,93,446	1,562	40,74,679	80,021	1,11,307	3,98,163	7,31,662	36,659	1,56,484	9,03,460	72,49,756
Firewood and Charcoal	49,509	24,575	4,843	3,363	...	52,261	1,22,113	4,84,871	2,839	3,58,992	2,27,814	13,31,180
Bamboos	3	1,969	1,001	387	...	7,867	3,260	4,430	...	3,749	275	22,941
Sandal Wood	1,02,691	...	15	...	...	...	...	...	...	51,387	20,106	1,74,199
Grass and other minor Produce	6,877	17,559	5,525	1,271	21,193	1,179	42,360	40,290	331	47,314	9,315	1,93,514
	6,21,393	3,37,549	12,946	40,79,700	1,01,514	1,72,614	5,65,896	12,61,253	39 829	6,17,926	11,60,970	89,71,590
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:												
Timber	22,623	87,567	1,37,553	30,20,559	3,11,731	3,11,874	11,46,814	1,54,442	35,736	2,14,408	7,45,256	61,88,563
Firewood and Charcoal	11,598	22,142	79,660	1,46,966	6,588	2,70,434	1,14,338	42,458	10,374	3,75,658	2,65,778	13,45,934
Bamboos	967	3,014	40,084	1,73,736	11,797	60,753	1,65,124	12,042	...	1,69,271	53,824	6,90,612
Grazing and Fodder Grass	3,121	1,34,144	2,94,495	2,746	18,617	27,813	1,14,607	1,50,576	9,809	5,98,205	3,15,695	16,99,828
Other minor Produce	(a) 22,479	97,492	32,185	1,36,713	54,333	1,50,200	1,01,549	16,365	115	5,33,188	96,443	12,41,063
Forest Stamps	...	5,72,534	...	..	...	...	...	...	...	...	...	5,72,534
Commutation Fees	...	76,788	...	...	24,976	...	..	...	...	...	...	1,01,764
Other items	...	...	..	...	...	25,635	...	...	...	...	...	25,635
	60,788	9,93,681	5,83,978	34,80,660	4,28,042	8,16,709	16,42,432	3,75,883	56,034	18,90,730	15,06,996	1,18,65,933
Confiscated Drift and Waif Wood	65	2,353	599	2,36,391	9,930	8,153	18, 74	41,278	127	14,479	4,589	3,36,738
Revenue from Forests not managed by Government:												
Duty on Foreign Timber and other Forest Produce		...	...	3,69,336	36,493	...	10,079	...	...	...	6,943	4,22,851
Revenue from shared and private Forests	9,271	...	1,019	...	44,561	...	...	3,154	58	...	2,012	60,075
	9,271	...	1,019	3,69,336	81,054	...	10,079	3,154	58	...	8,955	4,82,926
Miscellaneous:												
Fines and Forfeitures	698	1,946	102	1,972	10	...	13,331	603	2,891	6,447	5,259	33,267
Refunds	698	825	96	7,013	149	2,059	518	576	17	...	3,423	15,374
Other Sources	6,670	54,519	8,419	93,463	55,033	35,988	29,408	35,050	2,877	1,28,145	61,347	5,10,919
	8,066	57,290	8,617	1,02,448	55,192	38,047	43,265	36,229	5,785	1,34,592	70,029	5,59,560
TOTAL FOREST REVENUE . R	6,99,583	13,90,873	6,07,159	82,68,535	6,75,732	10,65,523	22,80,446	17,17,797	1,01,833	26,57,727	27,51,539	2,22,16,747
Total India converted into £ at R15=£1 £												1,481,116

EXPENDITURE.

GENERAL DIRECTION.												
Salary of the Inspector General and Assistant Inspector General of Forests (*b*)	48,673	...	...	...	...	...	...	...	...	...	...	48,673
Establishment and Contingencies	39,030	...	...	...	...	...	...	...	...	...	...	39,030
TOTAL GENERAL DIRECTION . R	87,703	...	...	...	...	...	...	...	...	...	...	87,703
A.—CONSERVANCY AND WORKS.												
Timber and other Produce removed from the Forests by Government Agency	2,06,792	2,14,601	7,747	11,35,117	66,705	1,19,754	2,33,488	4,07,845	17,856	3,07,554	3,80,018	30,97,477
Ditto ditto ditto Consumers or Purchasers	91	78,446	23,097	29,803	5,763	65,243	33,414	591	196	1,09,869	49,104	3,95,617
Confiscated Drift and Waif Wood	...	59	11	83,452	259	2,440	6,957	13,136	20	1,107	304	1,07,745
Revenue from Forests not managed by Government	343	...	...	1,717	26,722	...	4,447	...	...	...	...	33,229
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	...	...	27,032	...	1,12,090	3,08,802	6,560	20,221	23,799	4,98,504
Live Stock, Stores, Tools and Plant	34,245	18,014	6,323	1,08,001	19,191	15,281	19,754	4,222	196	76,594	8,459	3,10,280
Communications and Buildings	35,731	46,649	18,463	1,29,936	18,184	85,074	1,21,409	29,273	2,527	99,549	74,778	6,61,573
Demarcation, Improvement, and Extension of Forests :—												
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 42C, page 102	...	...	...	...	...	...	...	...	...	70,033	3,137	73,170
Other Charges	25,425	89,834	38,687	6,20,674	38,902	71,338	1,01,279	45,912	6,597	2,09,525	2,41,348	14,89,521
Miscellaneous	4,350	5,379	428	21,413	2,926	4,339	5,751	2,746	60	9,679	30,398	87,469
TOTAL CONSERVANCY AND WORKS . R	3,06,977	4,52,982	94,756	21,30,113	2,05,684	3,63,469	6,38,589	8,12,527	34,012	9,04,131	8,11,345	67,54,585
B.—ESTABLISHMENTS.												
I.—Salaries.												
Pay of Conservators (*b*)	...	33,928	20,438	80,292	17,329	20,739	65,036	19,688	...	54,555	53,448	3,65,453
Pay of Superior Officers (*b*)	75,999	1,37,247	32,221	3,87,171	70,059	1,26,224	1,15,603	1,03,694	11,953	2,40,761	2,43,624	15,44,556
Subordinate Forests and Depôt Establishments	47,234	2,64,401	48,411	3,00,933	66,747	99,019	1,22,460	1,12,485	8,722	2,36,769	4,18,918	17,26,099
Office Establishments	16,939	58,885	17,756	1,53,795	18,561	27,921	54,143	29,731	1,150	1,16,730	81,175	5,76,786
Deputation and Special Allowances	13,193	3,597	1,430	84,675	5,238	4,301	5,914	6,229	174	1,251	7,924	1,33,926
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	59	59
	1,53,365	4,98,058	1,20,256	10,06,866	1,77,934	2,78,204	3,63,156	2,71,827	21,999	6,50,066	8,05,148	43,46,879
II.—Travelling Allowances.												
Conservators	...	2,836	1,336	7,164	2,360	3,185	4,544	2,553	...	9,276	6,844	40,098
Superior Officers	12,335	18,696	6,403	74,947	14,819	24,540	19,538	22,587	2,256	45,511	49,771	2,91,403
Subordinate Forest and Depôt Establishments	4,236	23,774	6,503	60,751	13,951	16,939	21,134	19,341	881	66,341	27,994	2,61,845
Office Establishments	1,141	3,371	1,413	15,365	668	2,036	5,118	4,519	131	18,658	(*c*) 24,025	76,445
	17,712	48,677	15,655	1,58,227	31,798	46,700	50,334	49,000	3,268	1,39,786	1,08,634	6,69,791
III.—Contingencies.												
Stationery	667	1,191	475	293	186	125	1,834	1,095	27	...	6,052	11,945
Carriage of Tents and Records	1,914	15,115	5,508	16,086	288	2,759	11,411	6,338	426	...	6,357	66,202
Rents, Rates, and Taxes	991	1,150	200	13,530	841	1,535	1,009	3,056	43	3,584	8,868	34,807
Pay of Police Guards	...	...	...	25	..	...	2,093	...	...	...	...	2,118
Official Postage	2,221	7,811	1,742	6,502	2,522	3,439	3,661	5,671	278	24,044	18,340	76,231
Sundries	7,758	14,725	2,665	20,762	6,231	7,277	9,351	6,901	550	29,319	11,193	1,16,732
	13,551	39,992	10,590	57,198	10,068	15,135	29,359	23,061	1,324	56,947	50,810	3,08,035
TOTAL ESTABLISHMENTS . R	1,84,628	5,86,727	1,46,501	12,22,291	2,19,800	3,40,039	4,42,849	3,43,888	26,591	8,46,799	9,64,592	53,24,705
TOTAL EXPENDITURE IN INDIA . R	5,79,308	10,39,709	2,41,257	33,52,404	4,25,484	7,03,508	10,81,438	11,56,415	60,603	17,50,930	17,75,937	1,21,66,993

Total India converted into £ at R15=£1	£	811,133
CHARGES IN ENGLAND:	£	
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.	1,225	
Stores for India : Light Railway Plant, etc.	1,260	2,485
TOTAL FOREST EXPENDITURE	£	813,618

(*a*) Includes R17,456 on account of Cardamum. (*b*) Includes Exchange Compensation Allowance. (*c*) Includes R1,208 on account of Forest School.

No. 26.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
RECEIPTS.												
Fees for Registering Documents .	13,992	50,459	58,694	1,54,307	68,078	15,65,610	3,79,090	1,55,390	21,322	12,10,330	5,35,867	42,13,139
Fees for Copies of Registered Documents	1,454	22,398	30,861	2,330	1,120	37,896	26,474	49,821	5,609	33,945	11,927	2,23,835
Miscellaneous	640	13,305	7,510	13,828	392	62,947	49,999	13,969	3,184	2,94,217	6,571	4,66,562
TOTAL REGISTRATION RECEIPTS R	16,086	86,162	97,065	1,70,465	69,590	16,66,453	4,55,563	2,19,180	30,115	15,38,492	5,54,365	49,03,536
Deduct—Refunds . . .	*115*	*339*	*133*	*109*	*84*	*4,411*	*162*	*200*	*10*	*3,200*	*4,152*	*12,915*
NET RECEIPTS under REGISTRATION R	15,971	85,823	96,932	,70,356	69,506	16,62,042	4,55,401	2,18,980	30,105	15,35,292	5,50,213	48,90,621
Total India R49,03,536 converted into £ at R15 = £1 . £												326,902
CHARGES.												
Superintendence . . .	...	10,727	5,708	...	...	56,034	11,992	...	...	44,835	8,513	1,37,809
District Charges . . .	6,161	38,021	43,875	49,048	39,235	9,04,332	2,18,443	92,020	8,711	8,60,813	2,68,541	25,29,200
TOTAL CHARGES under REGISTRATION R	6,161	48,748	49,583	49,048	39,235	9,60,366	2,30,435	92,020	8,711	9,05,648	2,77,054	26,67,009
Total India converted into £ at R15 = £1 £												177,800

No. 27.—DETAILED ACCOUNT of Tributes and Contributions from Native States for the Year ended 31st March 1904.

		R	R	R
India, General.				
Tribute from Ajehgarh		7,014		
" Amjeerah		16,797		
" Banswara		97,753		
" Bundi		1,20,000		
" Behut		1,400		
" Chirkhari		8,584		
" Doongurpur		17,338		
" Holkar		5,945		
" Jodhpur		98,000		
" Jaipur		4,00,000		
" Jhalawar		30,000		
" Kotah		2,34,720		
" Kilcheepur		14,591		
" Lawa		225		
" Punnah		9,955		
" Paldeo		320		
" Rutlam		40,897		
" Sailana		20,448		
" Sirohi		6,881		
" Shahpura		10,000		
" Udaipur		2,00,000		
			13,40,868	
Contribution of Jodhpur towards cost of Erinpura Irregular Force		1,15,000		
" " Kotah towards cost of Deolee Irregular Force		2,00,000		
" " Bhopal towards cost of Bhopal Levy		1,61,290		
Contributions towards cost of United Malwa Contingent:				
From Jowrah		1,37,127		
Contributions towards cost of Malwa Bheel Corps:	R			
From Alirajpur	1,871			
" Amjeerah	8,474			
" Burwanee	3,940			
" Dhar	6,602			
" Dewas	28,475			
" Jhabuah	1,511			
" Jobat State	200			
		51,073		
			6,64,490	
Fees on Succession:				
Bijawar		41,286		
Punnah		1,31,531		
Sitamow		7,594	1,80,411	
Total India General				21,85,769
Central Provinces.			R	
Tribute from Kawardha State			16,000	
" Kalahandi "			12,000	
" Nandgaon "			70,000	
" Chuikhadan "			15,000	
" Khairagarh "			35,000	
" Bastar "			15,200	
" Sonpur "			9,000	
" Patna "			8,500	
" Other Petty States			10,700	
Total Central Provinces				1,91,400
Carried forward				23,77,169

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1904—*continued.*

		R	R
Brought forward			23,77,169
BURMA.			
Tribute from Shan States		4,17,430	
" Möng Mit State		20,000	
" Other States		42,496	
TOTAL BURMA			4,79,926
ASSAM.			
Tribute from Ramrai		100	
" Manipur		50,000	
TOTAL ASSAM			50,100
PUNJAB.	R		
Tribute from Kapurthalla	1,31,000		
" Chumba	3,800		
" Mandi	1,00,000		
" Sukeith	11,000		
" Various Petty States	20,634	2,66,434	
Fees on Succession:			
Nawab of Patandi	20,000		
" Bhawalpur	2,926		
Raja of Mandi	2,000		
Thakur of Taroch State	500	25,426	
TOTAL PUNJAB			2,91,860
MADRAS.			
Tribute from Travancore		7,83,112	
Peskhash from Laccadive Islands		11,383	
" and Subsidy from Cochin		2,00,089	
" " Maisur		35,00,000	
" " Travancore		13,319	
TOTA MADRAS			45,07,903
BOMBAY.	R		
Tribute from Kathiawar	5,90,814		
" from various Petty States	64,382		
Subsidy from the Kutch Government	1,86,950		
Contribution from Baroda State	4,11,948		
" Jagirdars, Southern Mahratta Country	90,923	13,45,017	
Fees on Succession:			
Fatehsing Shahji Raji Bhosle of Akalkot State	68,543		
Jarwar Sangji Rajaji of Sunth Rampore	15,767	84,310	
TOTAL BOMBAY			14,29,327
TOTAL TRIBUTES, ETC.			91,36,285
Total converted into £ at R15 = £1		£	6,09,086

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section B.—Interest.

Revenue £896,062. Expenditure £1,697,627.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Interest	28	Receipts	61	...	896,062	...
Interest on Debt, other than that charged to Railways and Irrigation Works	29	Expenditure	63	...	...	1,276,202
Interest on other Obligations	30	Expenditure	66	...	...	421,425
			Total		896,062	1,697,627

No. 28.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1904.

Sources of Interest.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 93, page 274	12,05,221	...	19,859	...	...	14,27,594	...	80,941	7,970	2,25,980	22,75,268	52,42,833
Provincial Loans and Advances set forth in Account No. 93A, page 284	...	1,45,739	...	46,817	2,218	2,65,663	3,82,665	2,58,463	...	2,44,490	5,23,591	18,69,646
Other Advances	14,123	...	...	...	...	...	...	...	...	...	2,308	16,431
Total Interest on Loans and Advances	12,19,344	1,45,739	19,859	46,817	2,218	16,93,257	3,82,665	3,39,404	7,970	4,70,470	28,01,167	71,28,910
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 34C, page 84	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	1,919	3,633	...	...	489	15,206	24,115	1,361	...	60,425	76,366	1,83,514
Total Interest on Investments	34,72,339	3,633	...	...	489	15,206	24,115	1,361	...	60,425	76,366	36,53,934
Arrears due to the Government.												
Of Land Revenue	1	...	6	...	...	1,437	...	...	...	23,736	400	25,580
Of other Revenue	70	...	1,292	...	...	4	...	...	...	8,206	7,805	17,377

Of District Road Cess	...	...	...	...	...	41,889	...	...	...	...	...	41,889
Of Public Works Cess	...	...	...	..	...	40,934	...	...	...	...	...	40,934
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...		...	4,894	...	2,904	...	7,798
Total Interest on Arrears due to Government	71	...	1,298	...	...	84,264	...	4,894	...	34,846	8,205	1,33,578
Sundry Accounts.												
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	2,829	...	...	...	...	...	...	...	...	...	513	3,342
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railway Companies	3,81,821	...	...	...	...	...	...	...	...	...	...	3,81,821
Sundry Items	121	60	834	438	454	6,805	327	627	1	1,884	976	12,527
Total Sundry Accounts	3,84 771	60	834	438	454	6,805	327	627	1	1,884	1,489	3,97,690
TOTAL RECEIPTS IN INDIA . R	50,76,525	1,49,432	21,991	47,255	3,161	17,99,532	4,07,107	3,46,286	7,971	5,67,625	28,87,227	1,13,14,112

Total India converted into £ at R15=£ 1 . £ 754,274

RECEIPTS IN ENGLAND:

	£	
Interest realized from investment of Cash Balance, etc.	141,063	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	725	
		141,788
TOTAL INTEREST RECEIPTS . £		896,062

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1904.

	Amount of Loan, 31st March 1904.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	R	R	R	R
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	
				4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	2,42,00,000	9,68,000	10,25,867	
				18,13,867
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	23,53,62,100	82,37,674	82,70,346	
Loan of 1854-55	32,12,80,300	1,12,44,810	1,14,08,549	
Transfer Loan of 1st May 1865	35,22,91,400	1,23,30,199	1,24,19,555	
Loan of 1879	4,39,59,000	15,38,565	15,66,945	
Loan of 1900-1901	7,36,29,900	25,77,047	20,76,457	
				3,57,41,852
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	11,07,10,300	33,21,309	33,17,534	
				33,17,534
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	11,800	472	400	
Cawnpore-Achneyra Railway Debenture Loan	1,400	56	(*a*) 6,120	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	8,42,000	33,680	(*b*) 43,194	
				49,714
Paid in India on Loans in course of Discharge:				
Transfer Loan of 1879, 4½ per cent. portion	...	...	147	
4 per cent. Loan of 1832-33	...	...	2,951	
4 per cent. Loan of 1835-36	...	...	799	
4 per cent. Loan of 1842-43	...	...	4,239	
4 per cent. Loan of 1854-55	...	...	1,912	
4 per cent. Transfer Loan of 1st May 1865	...	...	5,273	
Reduced 4 per cent. Loan of 1879	...	...	2,595	
3½ per cent. Loan of 1893-94	...	...	2,840	
Ghazipore Dildarnagar Railway Debenture Loan at 4 per cent.	...	...	2,270	
				23,026
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	6,325	253	22	
Discount on Loans—				
Discount on Loan raised during the year		3,79,994		
Batta on 4 per cent. Loan of 1832-33		78		
Commission on conversion of 4 per cent. Loan of 1st May 1865		5		
			3,80,077	
				3,80,099
TOTAL INTEREST ON RUPEE DEBT IN INDIA . R				4,17,76,092
Total India converted into £ at R15=£1 . £				2,785,073
Carried forward . £				2,785,073

(*a*) Represents additional payment on account of Surplus Profits of the Cawnpore-Achneyra Railway.
(*b*) Includes 10,840 additional payment on account of Surplus Profits of the Cawnpore-Achneyra Section of the Rajputana-Malwa Railway.

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1904—*continued.*

	Amount of Loan, 31st March 1904.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward .				2,785,073
STERLING DEBT.				
India 3½ per cent. Stock	62,817,689	2,198,619	2,201,668	
India 3 per cent. Stock	50,135,384	1,504,062	1,481,450	
India 2½ per cent. Stock	11,892,207	297,305	297,287	
India Bills	2,000,000	...	69,261	
East Indian Railway Debenture Stock, 4½ per cent. .	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock, 4 per cent.	348,666	13,947	13,946	
South Indian Railway Debenture Stock, 4½ per cent. .	425,000	19,125	19,125	
Great Indian Peninsula Railway Debenture Stock, 4 per cent				
Great Indian Peninsula Railway Debentures, 3 per cent.	2,701,450	108,058	151,861 (for the three Great Indian Peninsula Railway Debenture items)	
Do. do., 2½ per cent.	250,000	7,500		
	1,002,100	25,053		
			4,299,202	
Discount, Sinking Fund			(*a*)23,529	
Discount on the issue of £1,500,000 India 3 per cent. Stock			20,095	
TOTAL INTEREST ON STERLING DEBT £				4,342,826
GRAND TOTAL . £				(*b*)7,127,899

(*a*) Includes £ 20,790 charged to "Interest on Debt" and £ 2,739 charged to "State Railways—Interest on Debt."
(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Government for Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General . .	...	—2,76,99,334	3,80,099	—2,73,19,235	4,95,20,758	9,86,052	5,87,06,810
Central Provinces .	...	78,828	..	78,828	(*c*)24,91,517	...	24,91,517
Burma . . .	...	24,058	...	24,058	...	...	...
Assam . . .	...	1,912	...	1,912	...	...	...
Bengal . . .	...	1,95,719	...	1,95,719	(*c*)9,330	24,52,568	24,61,898
United Provinces of Agra and Oudh .	...	3,37,395	...	3,37,395	(*c*)4,14,067	32,74,899	36,88,966
Punjab . . .	...	2,26,148	...	2,26,148	...	...	..
Madras . . .	...	1,82,101	...	1,82,101	(*c*)37,042	...	37,042
Bombay . . .	...	6,62,933	...	6,62,933	...	...	...
Total India . R	...	—2,59,90,240	3,80,099	—2,56,10,141	5,24,72,714	1,49,13,519	6,73,86,233
Ditto converted into £ at R15=£ 1 £	...	—1,732,683	25,340	—1,707,343	3,498,181	994,235	4,492,416
England . . £	2,942,660	...	40,885	2,983,545	(*d*)1,359,281	...	1,359,281
TOTAL . £	2,942,660	—1,732,683	66,225	1,276,202	4,857,462	994,235	5,851,697

TOTAL 7,127,899 as above.

(*c*) Charged to Interest chargeable against Companies on Advances.
(*d*) Includes £218,884 on account of Interest chargeable against Companies on Advances.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1904, in continuation of the Account of the PUBLIC DEBT (Account No. 29).

	Amount, 1st April 1903.	Amount, 31st March 1904.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA, GENERAL.				
Special Loans.	R	R	R	R
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	26,720
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	14,350
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	1,614
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	...
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	$3\frac{3}{4}$	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	18,687
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund	(b) 1,47,21,388	1,48,25,777	6 and $3\frac{1}{2}$	8,81,333
Bengal and Madras Service Family Pension Fund	...	...	4	...
Savings Banks.				
Post Office Savings Bank Deposits	11,42,15,535	12,33,36,718	$3\frac{1}{8}$	34,95,745
State Railway Provident Institutions	(b) 30,85,839	33,43,857	$3\frac{3}{4}$ and $3\frac{1}{8}$	1,15,085
Regimental Savings Banks Deposits	...	...	...	96
Financial Department Provident Fund	69,884	95,764	4	3,267
Civil Engineers' Provident Fund	53,65,636	56,61,534	4	2,17,299
Forest Officers' Provident Fund	4,87,937	5,76,180	4	20,135
Police Officers' Provident Fund	6,130	12,747	4	418
Northern India Salt Revenue Department Provident Fund	13,294	28,378	4	825
Civil Veterinary Department Provident Fund	...	11,521	4	167
Cemetery Endowment Fund	9,218	10,123	$3\frac{1}{2}$ and $3\frac{1}{8}$	323
Postal Insurance and Life Annuity Fund	22,10,639	26,78,045	$3\frac{1}{2}$	84,490
General Family Pension Fund	(b) 46 430	93,617	$3\frac{1}{8}$	2,259
Hindu Family Annuity Fund	(c) 45,341	37,641	$3\frac{1}{8}$	1,523
Bengal Christian Family Pension Fund	3,443	4,237	$3\frac{1}{8}$	123
Post Office Guarantee Fund	3,22,752	3,12,500	4	12,000
Miscellaneous.				
Balances of Railway Funds	11,28,644	10,93,652	$3\frac{1}{8}$	32,935
Telegraph Fine Fund	13,769	12,846	$3\frac{1}{8}$	389
Miscellaneous accounts	...	...	...	32
TOTAL	14,33,02,946	15,36,92,204		49,37,755
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	36,241	40,327	$3\frac{3}{4}$ and $3\frac{1}{8}$	1,445
Police Officers' Provident Fund	(b) 37,290	46,036	4	1,450
Cemetery Endowment Fund	5,429	6,683	$3\frac{1}{2}$ and $3\frac{1}{8}$	209
TOTAL	78,960	93,046		3,104
BERAR.				
Savings Banks.				
Police Officers' Provident Fund	(d) ...	(d) ...	4	...
Miscellaneous.				
Refunds	...	...	...	1,501
	...	...	...	1,501
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	47,556	68,216	4	2,337
Cemetery Endowment Fund	9,964	10,574	$3\frac{1}{2}$ and $3\frac{1}{8}$	330
Miscellaneous.				
Miscellaneous accounts	...	...	...	949
TOTAL	57,520	78,790		3,616
Carried forward R	14,34,39,426	15,38,64,040		49,45,976

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1904, etc.—*continued*

	Amount, 1st April 1903.	Amount, 31st March 1904.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	14,34,39,426	15,38,64,040		49,45,976
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	7,255	8,668	3¾ and 3⅛	235
Cemetery Endowment Fund	2,690	3,009	3½ and 3⅛	94
TOTAL	9,945	11,677		329
BENGAL.				
Savings Banks.				
State Railway Provident Institutions	20,33,623	22,50,754	3¾ and 3⅛	73,565
Police Officers' Provident Fund	(a)88,172	1,19,438	4	3,984
Opium Department Provident Fund	27,990	52,089	4	1,593
Cemetery Endowment Fund	17,544	21,642	3½ and 3⅛	753
Miscellaneous.				
Compensation for lands taken up for public purposes	...	...	...	68
Land Revenue collections refunded	...	...	...	3,256
Miscellaneous accounts	...	...	...	15,813
Refunds	...	...	...	76
TOTAL	21,67,329	24,43,923		99,108
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pension	(a) 1,46,70,081	1,46,69,205	6, 5, and 4	7,04,356
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(b)	(b)	(b)	2,400
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
State Railway Provident Institutions	12,85,175	14,61,235	3¾ and 3⅛	49,262
Police Officers' Provident Fund	(a)75,304	1,04,537	4	6,176
Cemetery Endowment Fund	32,222	36,788	3½ and 3⅛	1,149
TOTAL	1,62,62,782	1,64,71,766		7,71,343
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
State Railway Provident Institutions	(a)54,17,752	58,76,543	3¾ and 3⅛	2,02,060
Police Officers' Provident Fund	60,482	79,024	4	2,566
Cemetery Endowment Fund	17,865	20,825	3½ and 3⅛	753
Miscellaneous.				
Miscellaneous accounts	...	...	...	3,288
TOTAL	55,06,099	59,86,392		2,09,167
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	2,538	2,988	3½ and 3⅛	...
TOTAL	2,538	2,988		...
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	1,260	1,260	5	63
Service Funds.				
Military Assistant Surgeons' Fund	(a)3,52,161	3,55,837	4	14,270
Savings Banks.				
Forest Officers' Provident Fund	58,764	71,216	4	2,573
Police Officers' Provident Fund	59,027	83,307	4	2,818
Cemetary Endowment Fund	...	5,577	3½ and 3⅛	174
Miscellaneous.				
Land Revenue collections refunded	...	...	...	109
Miscellaneous accounts	...	...	...	1,732
Refunds	...	...	...	118
TOTAL	4,71,212	5,17,197		21,857
Carried forward	16,78,59,331	17,92,97,983		60,47,780

(a) Differs from last year's closing balance by 1, for corrections since made.
(b) Shown under India, General.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1904, etc.—*continued.*

	Amount, 1st April 1903.	Amount, 31st March 1904.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	16,78,59,331	17,92,97,983		60,47,780
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	60,930
Educational Funds	9,11,548	9,11,548	6 and 5	23,883
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	(b) 22,94,823	23,78,999	6, 4, and 3½	1,24,352
Savings Banks.				
Forest Officers' Provident Fund	91,230	1,12,132	4	3,872
Police Officers' Provident Fund	46,956	67,577	4	2,227
Cemetery Endowment Fund	46,519	49,135	3½ and 3⅛	1,536
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	1,23,162	1,28,814	3⅛	3,864
Local Fund Pension Fund	1,00,296	45,065	3⅛	2,144
Miscellaneous.				
Revenue collections refunded	...	...	...	90
Miscellaneous accounts	...	...	...	6,161
Refunds	...	...	...	12,343
TOTAL	36,14,534	36,93,270		2,73,552
TOTAL IN INDIA . R	17,14,73,865	18,29,91,		63,21,332
Total India converted into £ at R 15=£1 . £				**421,422**
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . £				3
GRAND TOTAL . £				421,425

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1, for correction since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	R	R	R	R	R	R	R	R	R	R	R	R
Uncovenanted Service Fund	8,81,333	...	...	...	...	...	...	...	...	...	1,24,352	10,05,685
Military Assistant Surgeons' Fund	...	...	...	...	...	...	...	...	...	14,270	...	14,270
TOTAL SERVICE FUNDS R	8,81,333	...	...	...	...	...	...	...	...	14,270	1,24,352	10,19,955
SAVINGS BANKS.												
Post Office Savings Bank	34,95,745	...	...	...	...	...	...	...	...	...	...	34,95,745
State Railway Provident Institutions	1,15,085	1,445	...	...	235	73,565	49,262	2,02,060	...	...	...	4,41,652
Regimental Savings Banks	96	...	...	...	...	...	...	...	...	...	...	96
Financial Department Provident Fund	3,267	...	...	...	...	...	...	...	...	...	...	3,267
Civil Engineers' Provident Fund	2,17,299	...	...	...	...	...	...	...	...	...	...	2,17,299
Forest Officers' Provident Fund	20,135	...	...	...	...	...	...	...	...	2,573	3,872	26,580
Police Officers' Provident Fund	418	1,450	...	2,337	...	3,984	6,176	2,566	...	2,818	2,227	21,976
Opium Department Provident Fund	...	...	...	...	...	1,593	...	...	...	...	...	1,593
Northern India Salt Revenne Department Provident Fund	825	...	...	...	...	...	...	...	...	...	...	825
Civil Veterinary Department Provident Fund	167	...	...	...	...	...	...	...	...	...	...	167
Cemetery Endowment Fund	323	209	...	330	94	753	1,149	753	...	174	1,536	5,321
Other Bank accounts	1,00,395	...	...	...	...	...	...	...	...	...	6,008	1,00,403
TOTAL SAVINGS BANKS R	39,53,755	3,104	...	2,667	329	79,895	56,587	2,05,379	...	5,565	13,643	43,20,924

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section C.—Post Office, etc.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Post Office . .	31	Receipts and Expenditure . . .	68	...	1,507,153	1,403,224
Telegraph . .	32	Receipts	69	...	857,635	...
" . .	"	Expenditure	70	...	...	916,824
" . .	32A	Details of Message Revenue, Indian Telegraphs	71	564,570	...	...
" . .	32B	Details of Message Revenue, Indo-European Telegraphs	71	75,091	...	...
" . .	32C	Capital Cost of Indian Telegraph Lines .	71	244,629	...	...
" . .	32D	Outlay on Construction of Telegraph Lines .	74	212,146	...	...
" . .	"	Do. do. Lines under Agreement	74	4,242	...	...
" . .	32E	Details of Working and Maintenance of the Indian Telegraph Department . .	75	533,282	...	...
" . .	32F	Capital Cost of Indo-European Telegraph Lines	76	40,590	...	...
" . .	32G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	77	45,087	...	...
" . .	32H	Do. do. Persian Section	78	16,136	...	...
Mint . .	33	Receipts and Charges	79	...	2,884,766	2,785,585

No. 31.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1904.

RECEIPTS.
India, General.
IMPERIAL.

		R	R	R
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service		13,41,791		
Sale of Postage Stamps :				
Ordinary Stamps		1,42,97,968		
Service Stamps		30,53,473		
Mail Cart, Passenger, Parcel and Goods Service Receipts		3,29,149		
Receipts on account of Money Orders		34,94,042		
Receipts on account of British Postal Orders		10,812		
Fees and Petty Receipts		1,04,425		
Contributions from Native States		6,000		
	R	2,26,37,660		
Deduct—				
Amount of Postage received in India and paid to the Post Master General, London	*101,257*			
Payments to Colonial and other Foreign Administrations	*—4,899*			
Refunds	*6,226*			
		1,02,584		
			2,25,35,076	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	
Imperial	...	...	...	...	...		...	...	10,592	...	...	10,592	10,592
Provincial	...	14,609	...	...	...	...	...	1	...	...	...	14,610	14,610
Local	...	...	28	63	...	10,290	...	10,233	26,395	...	...	47,009	47,009
TOTAL	...	14,609	28	63	...	10,290	...	10,234	36,987	...	...	72,211	

TOTAL RECEIPTS OF THE POST OFFICE	R	2,26,07,287
Total India converted into £ at R15 = £1	£	1,507,153

CHARGES.
India, General.
IMPERIAL.

	R	R	R
Direction :			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(*a*)1,09,422		
Office Establishment	75,548		
Allowances	27,759		
Supplies and Services	8		
Office Expenses	9,121		
		2,21,858	
Office of Account and Audit :			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	61,248		
Office Establishment	4,83,353		
Allowances	6,563		
Supplies and Services	195		
Office Expenses	18,914		
		5,70,273	
Presidency and District Offices :			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(*a*)2,01,119		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents, and Inspectors	(*a*)8,37,390		
Office Establishments	84,90,686		
Allowances	6,09,473		
Supplies and Services	4,52,494		
Office Expenses	10,24,662		
		1,16,15,824	
Conveyance of Mails :			
Road Establishment	14,61,328		
Ferry and Boat Charges	22,970		
Contingent Road Charges and Allowances	1,18,216		
Bounty Money	2,303		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges	4,64,486		
Railway Charges	8,583		
Payments to State and other Railways	16,19,459		
		36,97,345	
Subsidies		8,90,082	
Discount on Sale of Postage Stamps		2,23,430	
Stationery and Printing		(*b*)7,33,290	
Miscellaneous Charges of Post Office		52,351	
			1,80,04,453

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R	R		
Imperial	59,031	...	8,816	...	...	...	...	...	25,324	...	...	93,171	34,140	59,031
Provincial	...	77,755	...	1,63,118	8,448	6,055	...	1,43,853	...	1,06,530	1,02,498	6,08,257	6,08,257	
Local	7,908	...	11,132	1,23,151	42,777	3,53,384	1,91,479	11,612	30,634	...	...	7,72,077	7,64,169	7,908
TOTAL	66,930	77,755	19,948	2,86,269	51,225	3,59,439	1,91,479	1,55,465	55,958	1,06,530	1,02,498	14,73,505	14,06,566	1,80,71,39

TOTAL CHARGES in INDIA	R	1,94,77,958
Total India converted into £ at R15 = £1		£ 1,298,53

CHARGES IN ENGLAND :

		£	£
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£	52,000	
Deputation Allowance of the Deputy Director General of the Post Office on duty as a Member of the Inter-Departmental Committee on the Eastern Mail Service			
Stores for India	"	595	
		52,595	104,69
TOTAL CHARGES OF THE POST OFFICE	"	52,099	
		£	1,403,22

No. 32.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1904.

RECEIPTS.	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.	R	£	£	£	£
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 A*)	84,68,547	564,570	...	...	564,570
Rent of Wires and Instruments leased to Railways and Canals	21,64,126	144,275	...	...	144,275
Rent of Local and Private Lines	2,42,899	16,193	..	...	16,193
Royalties from Telephone Companies	26,559	1,771	...	...	1,771
Recoveries from Guarantors	*—631*	*—42*	...	...	*—42*
Miscellaneous Revenue	47,526	3,168	...	...	3,168
TOTAL INDIAN TELEGRAPHS	1,09,49,026	729,935	...	...	729,935
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 B*)	17,66,981	117,799	*—42,708*	...	75,091
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund	..	...	14,772	...	14,772
Miscellaneous Revenue	50,368	3,358	652	...	4,010
TOTAL INDO-EUROPEAN TELEGRAPHS	18,17,349	121,157	*—27,284*	...	93,873
Add—Payments in England taken in reduction of receipts	...	...	33,827	...	33,827
TOTAL	18,17,349	121,157	6,543	...	127,700
TOTAL REVENUE, TELEGRAPH DEPARTMENT	1,27,66,375	851,092	6,543	...	857,635
		GRAND TOTAL	£	857,635	

CHARGES.	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines, Buildings (*Account No. 32 C*)	32,45,827	216,389	...	216,389	...
Apparatus and Plant " "	1,536	102	...	102	...
Stores and other Suspense Accounts " "	1,39,324	9,288	...	9,288	...
	—24,22,061	*—161,471*	168,724	7,253	...
	9,64,626	64,308	168,724	233,032	...
DEDUCT: Receipts on Capital Account, etc.	*31,564*	*2,104*	..	2,104	...
TOTAL CAPITAL	9,33,062	62,204	168,724	230,928	...
REVENUE:					
General Charges (*Account No. 32E*)	12,83,102	85,540	5,272	...	90,812
Maintenance of Lines " "	16,03,679	106,912	...	...	106,912
Working and Maintenance of Signal Offices	50,41,549	335,103	...	...	336,103
Suspense Accounts (*Account No. 32E*)	—8,175	—545	...	...	—545
TOTAL REVENUE (ACCOUNT NO .32 E.)	79,20,155	528,010	5,272	...	533,282
TOTAL INDIAN TELEGRAPHS, carried forward	88,53,217	590,214	173,996	230,928	533,282

C.—Telegraph

No. 32.—ACCOUNT of CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1904—*continued.*

	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
	R	£	£	£	£
Brought forward .	88,53,217	590,214	173,996	230,928	533,282
INDO-EUROPEAN TELEGRAPHS.					
CAPITAL :					
Persian Gulf Section :					
Cables . . (*Account No. 32F*)	27,354	1,824	...	1,824	...
Buildings . . " "	2,528	169	...	169	...
Stores and other Suspense Accounts . . . " "	—4,22,279	*—28,152*	15,932	*—12,220*	...
TOTAL PERSIAN GULF SECTION .	*—3,92,397*	*—26,159*	15,932	*—10,227*	...
Persian Section :					
Telegraph lines . (*Account No. 32F*)	7,31,988	48,799	...	48,799	...
Buildings . . . " "	9,304	620	...	620	...
Stores and Suspense Accounts " "	5,177	345	...	345	...
TOTAL PERSIAN SECTION .	7.46 469	49,764		49,764	...
TOTAL CAPITAL .	3,54,072	23,605	15,932	39,537	...
REVENUE :					
Persian Gulf Section :					
General Charges (*Account No. 32G*)	78,293	5,219	1,041	...	6,260
Maintenance of Lines . " "	50,192	3,346	...	...	3,346
Maintenance of Cable . " "	2,99,391	19,960	...	...	19,960
Working and Maintenance of Signal Offices . " "	2,03,999	13,600	...	...	13,600
Subsidies and Royalties . " "	28,813	1,921	...	...	1,921
TOTAL PERSIAN GULF SECTION .	6,60,688	44,046	1,041	...	45,087
Persian Section :					
General Charges (*Account No. 32 H*)	77,355	5,157	713	...	5,870
Maintenance of Lines . " "	62,424	4,162	...	...	4,162
Working and Maintenance of Signal Offices . " "	90,960	6,064	40	...	6,104
TOTAL PERSIAN SECTION .	2,30,739	15,383	753		16,136
TOTAL REVENUE .	8,91,427	59,429	1,794	...	61,223
TOTAL INDO-EUROPEAN TELEGRAPHS .	12,45,499	83,034	17,726	39,537	61,223
ADD :—Payments in England taken in reduction of receipts	...	...	33,827	...	33,827
TOTAL .	12,45,499	83,034	51,553	39,537	95,050
RED SEA AND INDIA TELEGRAPH :					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26 Vic., C. 39 . .	...	...	18,027	...	18,027
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	1,00,98,716	673,248	243,576	270,465	646,359
	GRAND TOTAL		£	916,824	

No. 32A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	AMOUNT.
	R
Receipts:	
Sale of Telegraph Stamps	70,75,541
Postage Stamps on Messages	23,04,760
State (bearing) Messages, etc.	14,78,527
From other Telegraph Administrations	5,19,048
TOTAL	1,13,77,876
Deduct:	
Payments to other Telegraph Administrations	*28,01,435*
Refunds of Over-charges and Delivery Charges	*1,07,894*
TOTAL DEDUCTION	*29,09,329*
NET MESSAGE REVENUE	84,68,547
NET MESSAGE REVENUE CONVERTED INTO £ AT R15 = £1 £	564,570

No. 32B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	India Converted into £ at R15=£1.	England.	TOTAL.
	R	£	£	£
Receipts from Indian Telegraph Department	16,08,463	107,231	...	107,231
Cash collections in Gulf Section	77,597	5,173	...	5,173
" Persian Section	80,921	5,395	5,891	11,286
TOTAL	17,66,981	117,799	5,891	123,690
Deduct:				
Payments to other Administrations	...	...	*48,599*	*48,599*
NET MESSAGE REVENUE	17,66,981	117,709	*−42,709*	75.091

No. 32C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1903-1904.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:	R	R	R	R	R
Telegraph Lines:					
Departmental, Railway and Canal } Account No. 32D	31,82,190	...	31,82,190	6,00,95,313	6,32,77,503
Under Agreement } Account No. 32D	63,637	...	63,637	22,21,686	22,85,323
Gilgit Lines } Account No. 32D	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	*−56,745*	*−56,745*
TOTAL TELEGRAPH LINES	32,45,827	...	32,45,827	6,24,15,934	6,56 6· 731
Telegraph Buildings:					
Signal Offices	1,536	1,97,247	1,98,783	58,42,389	60,41,172
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	260	260	40,172	40,432
Store Houses	1,635	15,674	17,309	4,51,924	4,69,233
Workshop Buildings	*−1,635*	*−7,662*	*−9,297*	3,82,242	3,72,945
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	1,536	2,05,519	2,07,055	67,57,747	69,64,802
Apparatus and Plant:					
Equipment of Signal Offices	1,11,885	...	1,11,885	29,38,514	30,50,399
Miscellaneous	27,439	...	27,439	2,50,365	2,77,804
TOTAL APPARATUS AND PLANT	1,39,324	...	1,39,324	31,88,879	33,28,203
Stores	1,05,644	...	1,05,644	53,06,441	54,12,085
Other Suspense Accounts	3,156		3,156	*−1,349*	*1,807*
Exchange on all Expenditure in England prior to 1887-88	...	...	...	24,09,440	24,09,440
Less charged on Account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5.589
TOTAL	1,08,800	...	1,08,800	77,20,121	78,28,921
TOTAL	34,95,487	2,05,519	37,01,006	8,00,82,681	8,37,83,687
Deduct:					
Receipts on Capital Account, etc.	*31,564*	...	*31,564*	*5,08,377*	*5,39,941*
TOTAL CAPITAL, IMPERIAL	34,63,923	2,05,519	36,69,442	7,95,74,304	8,32,43,746
PROVINCIAL:					
Telegraph Lines	...	...	...	} 52,370	52 370
" Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	34,63,923	2,05,519	36,69,442	7,96,26,074	8,32,96,116
Total Converted into £ at R15=£1 £	**230,928**	**13,701**	**244,629**	**5,308,445**	**5,553·074**

No. 32D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1903-1904.

LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES.	R
Arakan Division.	
Erecting a Departmental wire on existing supports from Laksam to Chittagong	11,099
Assam Division.	
Erecting a 600 lbs. iron wire along D. S. and A. B. Railways from Dibrugarh to Nazira	*—208*
Erecting extra Departmental wire from Badarpur to Lumding	*—333*
Bengal Division.	
Shifting the Military Telephone Exchange and adding, etc., from Koilaghat Street to Central Telegraph Office	13,726
Reconstructing Departmental line from Cawnpore E. I. Railway crossing to Tundla Junction post	*—18,856*
Erecting an extra wire 450 lbs. per mile from Cawnpore Office to Agra Office	*—38*
Reconstructing the Departmental line from Tundla Junction post to Punjab Division, Ghaziabad	33
Erecting a 300 lbs. copper wire from Agra Fort Terminal to Punjab Division Junction post, Ghaziabad	149
Erecting an extra 600 lbs. wire from Allahabad to Agra Central Office	*—55*
Reconstructing Departmental main line from Sitarampur Burhee Junction to Mogulserai South Terminal	77,569
Erecting a wire on the Departmental line from Naihati Junction to Sitarampur Burhee Junction	14,245
Erecting a copper wire, 300 lbs. per mile, from Sitaramput Barhee Junction to Mogulserai Tripod	62,252
Erecting a H. D., 300 lbs. per mile, copper wire from Mogulserai to Allahabad	18,154
Erecting a hard drawn copper wire from Allahabad Office to Agra Office	51,584
Reconstructing Departmental line from Allahabad Office Terminal to Cawnpore E. I. Railway crossing	54
Erecting two 600 lbs. wires from Oudh-Rohilkhand crossing terminal, Aligarh to Punjab Junction post, Ghaziabad	*—159*
Bombay Division.	
Erecting a 600 lbs. iron wire from Dadar to Ahmedabad	45,428
Taking over from the Government of Bombay the Telegraph line from Munmad to Dhulia	20,517
Lower Burma Division.	
Constructing a Telephone Exchange of 20 connections and reconstructing the present Telegraph line at Bassein	14,464
Erecting two 600 lbs. per mile wire from Rangoon Central Office to Letpadan Junction	12,984
Erecting an extra wire and improving the line from Moulmein to Tavoy	6,986
Erecting a wire from Pegu Junction to Thazi Station Terminal	28,890
Erecting a 300 lbs. per mile wire for Departmental use from Insein Combined Office to Prome Railway Station	8
Constructing a line from Pyapon to Bogale	4
Carried forward	3,58,497

LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	R
Brought forward	3,58,497
Lower Burma Division—*continued.*	
Reconstruction of line from Rangoon to Tounghoo	8,181
Improving the line from Moulmein to Tavoy	12,894
Constructing a line for the Burma Oil Company from Yenangyaung (Steamer Ghat) to Yenangyat	23,024
Upper Burma Division.	
Special repairs to the line from Pauk to Gangaw	*—111*
Eastern Bengal Division.	
Moving back Madhavdia cable house and making Cable houses of Nasirpur and Karmachar	3,746
Laying two guttapercha core A cables across the Ganges at Sara	*—36*
Dismantling road line from Jalpaiguri to Dhubri	*—3,707*
Erecting a line with one wire from Gangtok to Tangu	15,540
Erecting a line from Tangu to Khambajang	17,811
Constructing a second line from Saidpur to Parbatipur	*—14*[illegible]
Erecting a second line from Sara to Parbatipur	67,5[illegible]
Erecting an extra wire on existing supports from Ellachipur Cable House to Narayanganj	12,62[illegible]
Erecting a 600 lbs. iron wire (with cable at Goalundo) from Narcaldanga to Goalundo	18,73[illegible]
Erecting an extra wire from Bagirhat to Barisal	12,71[illegible]
East Coast Division.	
Erecting a 600 lbs. iron wire on existing supports from Rajamundry to Barang	*—7,47*[illegible]
Erecting a 600 lbs. per mile iron wire from Rajamundry to Bezvada	*—1,15*[illegible]
Erecting a second line of posts from Washermanpet to 100th mile northward	*—36*[illegible]
Extending wire from Bezvada to Nellore	*—4*[illegible]
Erecting three copper wires from Howrah to Sini	2,299
Erecting a second line of posts from 101 mile to 300 mile north	99,997
Madras Division.	
Erecting an extra wire, 300 lbs. per mile, for Departmental use from Calicut to Cochin	*—1,5*[illegible]
Transferring Departmental wires and dismantling, etc., from Madura to Tuticorin Cable house	*—7,5*[illegible]
Erecting a 600 lbs. Departmental wire from St. Thomas Mount to Mayavaram	14,1[illegible]
South Indian Division.	
Erecting an extra wire from Mayavaram Junction to Pamban Office	31,0[illegible]
Reconstructing main line along South Indian Railway from St. Thomas Mount to Villupuram	25,7[illegible]
Central Provinces Division.	
Erecting a 600 lbs. wire from Agra Office junction to Itarsi	*—*[illegible]
Reconstructing the line with 24 posts per mile from Sonagir Railway Office to Bareth Office	[illegible]
Carried forward	7,02,[illegible]

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1903-1904—*continued*.

LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	R
Brought forward	7,02,254
Central Provinces Division—*contd.*	
Erecting a 300 lbs. copper wire from Agra Office to Itarsi Railway Station	—74
Erecting a 600 lbs. iron wire from Gondia to Kanhan Junction	13,661
Erecting a new line from Nagpur to Sini	1,63,134
Reconstructing the line with 24 posts per mile from Bareth Railway Office to Itarsi Railway Office	99
Strengthening the line by cross-staying from Nagpur to Asansole	—10,140
Erecting a 600 lbs. wire from Umaria to Bilaspur	15,405
Erecting a 600 lbs. wire when line has beeu reconstructed with 24 posts per mile from Jubbulpore to Balaghat	10,051
Erecting a 600 lbs. wire from Post No. 241-9 at Jhansi to Agra Office Junction	800
United Provinces of Agra and Oudh Division.	
Erecting an extra 600 lbs. wire for Departmental use from Bhatni Junction to Katihar	36,418
Erecting a Departmental 450 lbs. per mile iron wire from Lucknow to Oudh and Rohilkhand Railway Junction, Malaka Road	14,414
Reconstructing the line along Oudh and Rohilkhand Railway from Cawnpore-Lucknow-Bareilly Junction to Cawnpore Office Junction	17,083
Erecting a 600 lbs. per mile wire from Mogul Serai to Bhatni	12,816
North-West Frontier Province and Kashmir Division.	
Erecting an extra wire from Jand to Kundian	10,633
Replacing wooden posts by B. C. standard from Dera Ismail Khan to Bannu	18,634
Punjab Division.	
Erecting a Departmental wire on the existing supports from Minwali Junction at Kundian to Pind Dadan Khan Co.	9,720
Reconstructing the Departmental line from Umballa South Railway crossing to Rohana Railway Station	32,555
Erecting a 300 lbs. per mile H. D. copper wire on the existing line from Delhi to Ludhiana	147
Rajputana Division.	
Erecting an extra Departmental wire from Agra to Delhi	—52
Erecting a copper wire 300 lbs. per mile from Marwar Junction to Khandwa Office Junction with loop into Indore Office	—2,064
Erecting a wire from Palanpur to Beawar	26,078
Gujrat Division.	
Reconstructing the lines from Dharangadra Co. Junction (Than Road) to Wadhwan Camp C. O.	21,889
Sind and Baluchistan Division.	
Reconstructing the line from Karachi to Kotri	—6,329
Constructing the line from Rohri to Multan Cantonment Terminal, etc.	—3,627
Erecting a 200 lbs. per mile H. D. copper wire from Multan to Sukkur	—475
Erecting a single wire line from Dalbandin to Killa Robat	2,14,550
Carried over	12,97,580

LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES—*concld.*	R
Brought forward	12,97,580
Sind and Baluchistan Division—*contd.*	
Reconstructing the line from Sibi to Jacobabad	24,919
Making permanent the line from Nuski to Dalbandin	58,142
Extending the line from Robat to Nasratabad	1,01,102
TOTAL	14,81,743
Minor items, each costing less than R10,000	3,35,610
Add—Share of Establishment	(a)2,72,603
" Contingencies	36,777
TOTAL DEPARTMENTAL LINES	21,26,733
RAILWAY AND CANAL LINES.	
Arakan Division.	
Transferring Nos. 9, 15 and 34 from road to railway, etc., from Chittagong to Comilla	—3,807
Constructing a line for the Assam-Bengal Railway from Laksam to Echakhali	102
Assam Division.	
Dismantling and making permanent the line from Dyakho to Haflong	—70
Constructing the line, permanent, for Railway and dismantling temporary line from Dhodarali to Tinsukia	291
Bellary Division.	
Constructing a line along Railway from Azikhal to Mangalore	5,540
Bengal Division.	
Constructing a line along the projected railway from Shikwabad to Farakabad	21,034
Erecting Telegraph line from Katrasgarh to Kanoodihi, etc.	—15
Erecting Telephone line from Baniadih Exchange, Giridih to Dhanbaid	1,288
Constructing a line from Ghaziabad, East Indian Railway Station, to Delhi, East Indian Railway	—517
Constructing a line along the projected Railway from Manpur to Hariharpur	890
Bengal Division.	
Constructing a line for the Nira Canal from Bhatgar (Lake Whitting) to Shetphal Tank	24,023
Lower Burma Division.	
Constructing the line along Railway from Daga River to Henzada	—6,670
Eastern Bengal Division.	
Erecting three wires for Eastern Bengal State Railway from Sealdah to Naihati	1,204
Erecting a wire for Bengal Central Railway from Dum-Dum to Khulna	6
Finishing off line eliminating spans, etc., from Gitaldah Junction to Dhubri Office	1,301
Carried over	44,600

(a) See note (a) at foot of the next page.

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1903-1904—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
RAILWAY AND CANAL LINES—*contd.*	R
Brought forward	44,600
Eastern Bengal Division—*contd.*	
Erecting an extra wire for Eastern Bengal State Railway from Saidpur to Katihar	10,541
Constructing a line from Ranaghat *vid* Murshidabad to Jiaganj	29,545
Erecting an extra wire and reconstructing part of the line from Saidpur to Katihar	20,544
East Coast Division.	
Erecting a line along Bengal-Nagpur Railway from Dabra to Boojoodih and from Midnapur to Bankura	*—4*
Madras Division.	
Constructing a line along the South Indian Railway from Tinnevelly Railway Station to Shenkottah Railway Station	*—389*
Constructing a line along railway and dismantling the bully line along road from Quilon to Punalore	25,244
Constructing a line along the Tanjore District Board Railway from Pottu-Kotai to Arantangi	*5*
Central Provinces Division.	
Erecting a Telegraph line for the Bengal-Nagpur Railway (Satpura) from Seoni to Chindwara	*—264*
Erecting a 600 lbs. iron wire from Jhansi Railway Office to Cawnpore-Hamirpur Junction	14,175
Reconstructing line and erecting an extra wire from Neinpuri to Chindwara	29,902
Erecting 600 lbs. iron wires and reconstructing line from Seoni to Chindwara and from Jhansi Railway Office to Agra Cantonment Junction Railway Station	16,287
Erecting a 600 lbs. wire when line has been reconstructed with 24 posts per mile from Jubbulpore to Gondia	18,832
Reconstructing the line with 24 posts to the mile from Nainpur to Jubbulpore and erecting extra 450 lbs. wire from Balaghat to Sookree Junction	47,671
Erecting 300 lbs. iron wire and constructing line from Gwalior Railway Junction to Banmore, etc.	16,738
United Provinces of Agra and Oudh Division.	
Constructing a Telegraph line along Fatehpur Branch, Lower Ganges Canal, from Neorakhera to Ajrauli	35,224
Erecting a line from Fyzabad to Partabgarh and from Partabgarh to Oudh and Rohilkhand Railway Junction	*—922*
Erecting an extra wire for Bengal and North-Western Railway and reconstructing line from Barauni Junction to Bhatni Junction	*—2,912*
Erecting a Telegraph line for Oudh and Rohilkhand Railway from Hapur Junction, Oudh and Rohilkhand Railway, to Meerut Junction, North-Western Railway	15,494
Erecting a line of B. C. posts with one wire along Bengal and North-Western Railway from Aurihar Junction, Bengal and North-Western Railway, to Jounpore City, Oudh and Rohilkhand Railway	19,159
Erecting a line with one wire for the Bengal and North-Western Railway from Uska to Tulsipur	8,391
Erecting a line of B. C. posts for Bengal and North-Western Railway from Kopaganj Road to Dhori Station	10,196
North-West Frontier Province and Kashmir Division.	
Erecting Telegraph and Telephone lines for Muzaffargarh Canal	24,289
Shifting the line from road to railway and adding two wires from Kohat to Thull	125
Carried forward	3,82,471

LIST OF LINES CONSTRUCTED.	Outlay during the year.
RAILWAY AND CANAL LINES—*contd.*	R
Brought forward	3,82,471
Punjab Division.	
Constructing of a Telegraph line for the Kalka-Simla Railway from Solon to Simla	80
Constructing a Telegraph line with two wires for the Kalka-Simla Railway from Kalka to Solon	*—3,407*
Transferring wires from old to new one and dismantling old line from Lahore to Mooltan Railway Station	*—33,535*
Erecting a wire for the North-Western Railway from Lalamusa to Khusab	12,264
Constructing a Telegraph line with branches for the Jhelum Canal from Rasul to Shahpur	54
Extending a Telegraph line for the Jhelum Canal from Sargada to Wan, from Ghullapur to Malkwal and from Sultanpur to Ramdana	36,672
Constructing a Telegraph line for Sind Canal from Teona to Alanwala	5
Constructing the Telegraph and Telephone lines for the Chenab Canal	44,685
Constructing a line for the railway from Sargoda to Shorkot Road	38,591
Erecting a 600 lbs. wire for the North-Western Railway from Lahore to Mooltan	22,971
Rajputana Division.	
Erecting a line for the Chord Railway from Agra to Delhi	*—391*
Constructing a single line of 300 lbs. iron wire for the Jodhpur-Bikaneer Railway from Suratgarh to Bhatinda	*—1,250*
Erecting a 450 lbs. wire for Jodhpur-Bikaneer Railway from Bikanir to Bhatinda	178
Constructing a line along the Rewari-Phulera Chord Railway from Rewarf to Phulera	51,076
Erecting a 600 lbs. wire from Ajmeer to Bandikui	*—136*
Making permanent Agra-Delhi Chord line from Agra to Delhi	62,315
Sind and Baluchistan Division.	
Constructing a line for the Quetta-Nushki construction from Spezzard to Sheikwasil	*—1,156*
Constructing a single wire line from Sheikwasil to Galangur	15,126
Constructing a line for the North-Western Railway from Hyderabad Sind to Badni	21,912
Erecting a 600 lbs. per mile wire for the North-Western Railway from Karachi to Kotri	10,148
Erecting a 600 lbs. iron wire for the North-Western Railway from Rohri to Mooltan Cantonment Railway Junction	37,630
Erecting a 600 lbs. iron wire for the North-Western Railway from Kotri to Rohri	17,028
TOTAL	7,13,329
Minor works, each costing less than R10,000	1,86,875
Add—Share of Establishment	(*a*)1,35,031
" Store Contingencies	20,222
TOTAL RAILWAY AND CANAL LINES	10,55,457
Total Departmental, Railway and Canal Lines	31,82,100
Total converted into £ at R15 £1	212,140
LINES UNDER AGREEMENT.	
Constructing a line to connect Kyuaktan and Myohoung with Pabru from Kyuaktan to Pabru	17,004
TOTAL	17,004
Minor items, each costing less than R10,000	37,269
Add—Share of Establishment	(*a*)8,141
" Contingencies	1,27[illegible]
TOTAL LINES UNDER AGREEMENT	63,6[illegible]
Total converted into £ at R15 £1	[illegible]

(*a*) Share of Establishment, Departmental Lines . . R 2,72,603
Ditto Railway and Canal Lines . . 1,35,031
Ditto Lines under Agreement . . 8,141

No. 32E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1904.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	R	R	R	R
GAZETTED OFFICERS:				
Direction and Divisional Supervision	6,60,513	...	...	6,60,513
Account Office	32,839	...	...	32,839
Check Office and Traffic Office	13,854	..	...	13,854
Stores, Workshops and Electrician	47,363	...	...	47,363
OFFICE ESTABLISHMENTS:				
Direction	52,689	...	...	52,689
Divisional	66,660	42,493	3,64,422	4,73,575
Accounts	90,944	...	...	90,944
Message Check	81,651	...	...	81,651
Stores, Workshops and Electrician	44,196	...	...	44,196
SUBORDINATES:				
Sub-Assistant Superintendents	1,89,370	88,291	78,568	3,56,229
Foremen and Sub-Inspectors, etc.	19,874	97,348	...	1,17,222
Telegraph Masters and Signallers	23,549	17,386	24,42,956	24,83,891
Military Signallers	...	...	1,90,161	1,90,161
Line and Signal Office Establishments, etc.	...	2,42,526	12,540	2,55,066
Establishment, Temporary	32,770	5,393	81,047	1,19,210
Total Salaries	13,56,272	4,93,437	31,69,694	50,19,403
Furlough Allowances, etc., paid in England	79,080	...	...	79,080
Allowances for special localities, etc.	71,864	17,855	4,66,320	5,56,039
Travelling Allowances	1,32,865	77,902	1,14,730	3,25,497
Total Salaries and Establishments	16,40,081	5,89,194	37,50,744	59,80,019
Deduct—Charges to Capital:				
Portion charged to Works { Lines (a)4,15,775; Buildings 200 }	*4,15,975*	...	...	*4,15,975*
Do. do. other Departments ...	*20,705*	*12,853*	*11,169*	*44,727*
Workshop Outturn (b) 53,376	*53,376*	...	..	*53,376*
Indo-European Telegraphs share of Account Establishment	*12,375*	...	...	*12,375*
NET CHARGE TO REVENUE	11,37,650	5,76,341	37,39,575	54,53,566
Payments to Postal Department for working Combined Office	...	...	8,20,982	8,20,982
Apparatus and Plant	40,132	*—5,479*	2,93,294	3,27,947
Repairs to Lines	...	10,12,584	...	10,12,584
Repairs to Buildings	...	3,122	...	3,122
Rent of Offices, etc.	5,533	8,513	28,613	42,659
Office Contingencies	24,026	8,598	1,36,216	1,68,840
Store Contingencies	9,520	...	...	9,520
Telegraph and Postage Stamps, etc.	...	...	23,116	23,116
Stationery and Printing	1,45,321	...	*—247*	1,45,074
Suspense	*—8,175*	...	...	*—8,175*
TOTAL	13,54,007	16,03,679	50,41,549	79,99,235
Deduct—Outlay in England	*79,080*	...	...	*79,080*
Outlay in India	12,74,927	16,03,679	50,41,549	79,20,155
Total Converted into £ at R 15 = £1 £	84,995	106,912	336,103	528,010
Charged in England £	5,272	...	...	5,272
TOTAL £	90,267	106,912	336,103	533,282

(a) See Note (a), page 74. (b) Charged to Stores Capital—item R1,05,644 in Account No. 32C., page 71.

No. 32F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1903-1904.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year
	R	R	R	R	R
PERSIAN GULF SECTION:					
Telegraph Lines	...	...	...	10,87,700	10,87,700
Telegraph Cables	27,354	...	27,354	77,50,829	77,78,183
	27,354	...	27,354	88,38,529	88,65,883
Telegraph Buildings:					
Signal Offices	...	...	...	5,88,879	5,88,879
Quarters for Staff	2,528	(a) 15,195	17,723	35,566	53,289
Cable Houses and Tanks	...	(a) 600	600	11,765	12,365
Store Houses	...	...	...	27,979	27,979
Total Buildings	2,528	15,795	18,323	6,64,189	6,82,512
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Miscellaneous	...	...	...	12,930	12,930
Stores	*—1,83,773*	...	*—1,83,773*	4,72,990	2,89,217
Other Suspense Accounts	473	...	473	972	1,445
Exchange on all Expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	41
	—1,83,300	...	*—1,83,300*	9,60,328	7,77,02
	—1,53,418	15,795	*—1,37,623*	1,04,63,046	1,03,25,42
Deduct— Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	*—1,53,418*	15,795	*—1,37,623*	1,04,07,040	1,02,69,41
PERSIAN SECTION:					
Telegraph Lines	7,31,988	...	7,31,988	22,00,995	29,32,983
Telegraph Buildings:					
Signal Offices	...	...	...	45,200	45,200
Quarters for Staff	9,304	...	9,304	1,77,556	1,86,860
Total Buildings	9,304	...	9,304	2,22,756	2,32,060
Other Suspense Accounts	5,177	...	5,177	8,208	13,385
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88	...	...	...	21,560	21,560
	7,46,469	...	7,46,469	25,24,437	32,70,906
Deduct— Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	7,46,469	...	7,46,469	25,20,337	32,66,806
TURKISH LINE	...	...	...	1,63,990	1,63,99
TOTAL CAPITAL EXPENDITURE	5,93,051	15,795	6,08,846	1,30,91,367	1,37,00,21
Ditto Converted into £ at R 15 = £1 £	39,537	1,053	40,590	872,758	913,34

(a) Expenditure incurred in Public Works Department in 1902-1903 not included in that year's accounts as the information was received too late.

No. 32G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	R	R	R	R	R
GULF SECTION:					
London Office, including Constantinople Office	5,483	...	...	...	5,483
Gazetted Officers:					
Direction and supervision	34,394	10,105	...	...	44,499
Engineering and Electrician	6,980	...	50,376	...	57,356
Message Check Office and Traffic Office	...	...	...	10,571	10,571
Office Establishments:					
Direction	7,325	...	...	...	7,325
Message Check	...	...	...	7,717	7,717
Accounts	9,480	...	...	...	9,480
Stores, Workshops and Electrician	1,761	...	...	2,510	4,271
Subordinates:					
Signallers, etc.	...	...	...	1,27,763	1,27,763
Workshop Foremen	...	...	...	5,737	5,737
Cable Establishment	...	...	18,150	...	18,150
Cable Steamer Establishment	...	...	18,712	...	18,712
Medical Establishment	5,220	...	...	...	5,220
Line and Signal Office Establishment	...	12,299	...	11,720	24,019
Local Escorts Establishments	...	4,484	...	...	4,484
Total Salaries	70,643	26,888	87,238	1,66,018	3,50,787
Temporary Establishment	...	1,190	...	225	1,415
Furlough Allowances, etc., paid in England	10,127	...	...	...	10,127
Travelling Allowances	1,260	5,175	1,987	4,176	12,598
Allowances for special localities	54	...	600	3,759	4,413
Total Salaries and Establishment	82,084	33,253	89,825	1,74,178	3,79,340
Deduct—Charges to capital— Portion charged to works	*1,899*	...	*4,456*	...	*6,355*
Net charge to Revenue	80,185	33,253	85,369	1,74,178	3,72,985
Payments to Postal Department for working combined offices	...	...	...	643	643
Stationery and Printing	8,458	...	...	...	8,458
Repairs of Lines, Offices and Cables, etc.	...	13,570	1,45,586	5,625	1,64,781
Expenses of the *Berne Bureau*	...	...	...	564	564
Rent of Offices	...	...	...	5,040	5,040
Coal and other Stores for Cable Steamer	...	...	46,973	...	46,973
Provision for Crew	...	...	20,403	...	20,403
Store-keeping	2,670	...	...	...	2,670
Office Contingencies, etc.	2,410	3,369	1,060	17,949	24,788
Rewards for passing examinations in languages	180	...	...	...	180
TOTAL	93,903	50,192	2,99,391	2,03,999	6,47,485
Subsidies to Chiefs	28,813	...	...	...	28,813
GRAND TOTAL	1,22,716	50,192	2,99,391	2,03,999	6,76,298
Deduct—Outlay in England	*15,610*	...	...	...	*15,610*
Outlay in India	1,07,106	50,192	2,99,391	2,03,999	6,60,688
Outlay in India converted into £ at R15 = £1 £	7,140	3,346	19,960	13,600	44,046
Charged in England £	1,041	...	...	...	1,041
TOTAL £	8,181	3,346	19,960	13,600	45,087

No. 32H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	R	R	R	R
PERSIAN SECTION—				
London Office	2,741	...	...	2,741
Gazetted Officers:				
Direction and Supervision	53,716	...	...	53,716
Medical Officers	17,840	...	...	17,840
Office Establishments:				
Direction	4,402	...	...	4,402
Accounts	4,740	...	...	4,740
Stores	436	...	...	436
Medical	247	...	...	247
Subordinates:				
Workshop Foreman	...	...	1,200	1,200
Inspectors	...	(a) 32,573	...	32,573
Signallers, etc.	...	...	66,316	66,316
Line and Signal Office Establishment	...	10,607	5,378	15,985
Total Salaries	84,122	43,180	72,894	2,00,196
Temporary Establishment	...	...	1,100	1,100
Furlough Allowances, etc., paid in England	7,959	...	...	7,959
Allowances for special localities, etc.	3,983	2,767	5,671	12,421
Travelling Allowances	10,773	19,576	4,956	35,305
Total Salaries and Establishment	1,06,837	65,523	84,621	2,56,981
Deduct—Charges to Capital—				
Portion charged to works	*30,490*	*25,262*	*16,150*	*71,902*
Do. do. other Departments	...	*3,846*	*316*	*4,162*
Net charge to Revenue	76,347	36,415	68,155	1,80,917
Stationery and Printing	4,317	...	...	4,317
Repairs, etc., of Lines and Buildings	2,668	25,257	7,408	35,333
Office Contingencies	4,578	752	15,115	20,445
Store-keeping	145	...	...	145
Expenses of the *Berne Bureau*	...	...	282	282
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	600	600
GRAND TOTAL	88,055	62,424	91,560	2,42,039
Deduct—Outlay in England	*10,700*	...	*600*	*11,300*
OUTLAY IN INDIA	77,355	62,424	90,960	2,30,739
Outlay in India converted into £ at R15=£1 . £	5,157	4,162	6,064	15,383
Charged in England . £	713	...	40	753
TOTAL £	5,870	4,162	6,104	16,136

(a) Includes pay of the Superior Establishment of Meshed Line.

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1904.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	R	R	R	
Fees for coining Silver	248	2,95,729	2,95,977	
Assay Fees	...	536	536	
Gain on Coinage Operations	1,00,84,752	3,20,18,449	4,21,03,201	
Gain on Copper Coinage	8,03,594	...	8,03,594	
Sale of old stores and materials	523	1,557	2,080	
Miscellaneous receipts	47,358	18,008	65,366	
TOTAL, INDIA R	1,09,36,475	3,23,34,279	4,32,70,754	
Total India converted into £ at R15=£1 £				2,884,717
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins, etc., sent to England for assay £				49
TOTAL RECEIPTS UNDER THE HEAD "MINT" £				2,884,766

CHARGES.	Calcutta.	Bombay.	TOTAL.	
Establishment and Contingencies :	R	R	R	
Direction and Office	65,291	66,175	1,31,466	
Bullion Establishment	14,247	...	14,247	
Operative Establishment	1,64,335	1,31,606	2,95,941	
Assay Establishment	52,777	50,390	1,03,167	
Office expenses	32,419	67,068	99,487	
	3,29,069	3,15,239	6,44,308	
Loss on Coinage :				
Loss on withdrawal of Light Sovereign	4,064	2,841	6,905	
Loss of weight in coining Gold	...	51	51	
Loss of weight in coining Silver	55,677	1,70,165	2,25,842	
Loss on recoining old Coins	5,86,194	1,44,607	7,30,801	
Cost of Copper alloy	18,425	62,503	80,928	
Value of Copper used for contingent purposes	937	330	1,267	
Difference between Mint and Bazar value of Silver	14,223	5,631	19,854	
Freight and other charges on account of Gold remitted to England	...	2,78,308	2,78,308	
Commission charged on the purchase of Silver	...	75,014	75,014	
Conveyance charges on account of Silver despatched to Calcutta	...	23,650	23,650	
	6,79,520	7,63,100	14,42,620	
Purchase of Local Stores :				
Cost of country Coal, Oil, etc.	80,688	81,087	1,61,775	
Net Profits on Silver coinage transferred to the Gold Reserve Fund. (Account No. 91)	95,36,292	2,98,77,336	3,94,13,628	
TOTAL, INDIA R	1,06,25,569	3,10,36,762	4,16,62,331	
Tot India converted into £ at R15=£1 £				2 777,489
CHARGES IN ENGLAND—			£	
Expenses in connection with new designs for Indian Coins			74	
Cost of assay of Indian Coins			19	
			93	
Stores for India			8,003	8,096
TOTAL CHARGES UNDER THE HEAD "MINT" £				2,785,585

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—	R	R	R	R
Pensions and Gratuities to Mint Servants	13,936	...	13,196	27,132
Value of Stationery supplied	3,284	...	177	3,461
Value of Printing executed by Government Press	616	...	309	925
	17,836		13,682	31,518
Estimated Value of Mint Buildings on 31st March 1904	24,95,649	...	7,43,053	32,38,702

Note.—This does not include Absentee and Pension Allowances in England.

(a) Coinage operations in Madras Mint discontinued from 1st September 1869.

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1904—*continued*.

Statement showing Coinage at the Indian Mints, during the Year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER:		R		R		R
Rupees	65,412,640	6,54,12,640	96,304,916	9,63,04,916	161,717,556	16,17,17,556
Quarter Rupees	7,060,180	17,65,045	...	...	7,060,180	17,65,045
Eighth Rupees	14,631,518	18,28,940	...	...	14,631,518	18,28,940
British Dollars	...	...	3,955,647	89,75,722	3,955,647	89,75,722
Straits Dollars	...	...	15,009,891	3,40,58,805	15,009,891	3,40,58,805
COPPER:						
Quarter-Annas	105,974,400	16,55,850	...	...	105,974,400	16,55,850
Half-Pice	5,376,000	42,000	...	...	5,376,000	42,000
Pie-Pieces	7,883,044	41,058	...	...	7,883,044	41,058
Straits Cents	7,052,556	1,58,682	...	...	7,052,556	1,58,682
Ceylon Cents	1,021,500	10,215	...	...	1,021,500	10,215
Ceylon half cents	2,011,800	10,059	...	...	2,011,800	10,059
	216,423,638	7,09,24,489	115,270,454	13,93,39,443	331,694,092	21,02,63,932

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section D.—Civil Departments.

Revenue £1,597,345. Expenditure £11,979,232.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
General Administration	34	Expenditure	82	...	...	1,493,345
"	34A	Details of Charges under Secretariats	83	310,216	...	...
"	34B	" " Tour Charges	84	70,396	...	...
"	34C	Net Receipts in the Paper Currency Department	84	179,298	...	...
Law and Justice	35A	Receipts	85	...	498,778	...
"	35B	Expenditure	86	...	...	2,989,779
"	35C	Details of Charges under High Courts, &c.	87	241,834	...	...
"	35D	" " Civil and Sessions Courts	87	958,174	...	...
"	35E	" " Criminal Courts	87	855,576	...	...
"	35F	" " Jails	88	604,743	...	...
"	35G	" " Convict Charges	88	106,988	...	...
Police	36A	Receipts	88	...	323,060	...
"	36B	Expenditure	89	...	...	3,087,309
Marine	37A	Receipts	90	...	391,290	...
"	37B	Expenditure	93	...	...	726,676
Education	38A	Receipts	95	...	186,236	...
"	38B	Expenditure	95	...	...	1,367,522
Ecclesiastical	39	Expenditure	96	...	...	113,741
Medical	40A	Receipts	97	...	86,486	...
"	40B	Expenditure	97	...	...	948,296
Political	41	Expenditure	99	...	...	702,570
Scientific and other Minor Departments	42A	Receipts	100	...	111,495	...
"	42B	Expenditure	101	...	...	549,994
"	42C	Details of Survey Charges	102	102,993	...	...
			Total		1,597,345	11,979,232

No. 34.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	R	R	R	R		R	R	R	R	R	R	R	R
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	...	...	...	...	...	...	...	1,20,000	1,18,724	2,38,724	
" of Lieutenant-Governors	...	...	...	98,320	...	1,07,961	96,000	96,000	...	...	...	3,98,281	
" of Chief Commissioners	1,665	66,694	(b) 12,576	...	59,701	...	...	...	52,667	...	...	1,93,294	
" of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	...	1,29,620	1,29,620	
Staff and Household Charges	(a) 3,50,642	12,745	7,659	74,626	25,129	72,752	42,836	29,328	13,570	65,289	2,67,987	9,62,613	
Expenditure from Contract Allowance (d)	...	...	...	9,207	...	18,122	34,177	...	...	81,560	28,994	1,72,060	
Durbar Fund	1,81,202	...	...	...	...	...	...	...	...	...	...	1,81,202	25,26,594
Executive Council	4,00,394	...	...	...	...	...	...	...	...	1,48,009	1,31,323	6,79,726	
Legislative Council	90,662	...	...	20,696	...	69,965	6,802	1,514	...	4,556	3,360	1,97,561	
Military Secretary: Salaries, Establishment, etc.	5,26,063	...	13,951	...	...	...	...	...	9,962	...	...	5,49,976	
Public Works Secretary: Salaries, Establishment, etc.	3,52,722	...	...	...	...	...	...	...	...	...	...	3,52,722	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 34A)	17,19,585	2,39,409	42,470	2,90,481	1,30,846	5,85,504	3,62,005	2,25,719	87,413	4,11,094	5,56,811	46,51,337	
Tour Charges (as per Details in Account No. 34B)	7,31,969	44,315	...	(c) 17,906	9,285	(c) 57,626	(c) 37,009	(c) 67,081	7,856	(c) 17,867	(c) 65,031	10,55,945	74,87,267
Salaries, Establishment, and Contingencies of:													
Board of Revenue	...	...	...	...	1,722	2,98,476	2,99,493	...	...	1,76,165	...	7,75,856	
Financial Commissioner	1,123	...	...	1,18,048	...	...	...	1,58,513	63,917	...	...	3,41,601	
Inspector General of Stamps, Registration, and Excise, &c.	...	41,677	16,056	...	54,636	...	50,329	58,981	...	...	17,049	2,38,728	
Commissioners: Salaries, Establishments, etc.	...	2,10,361	67,708	1,55,253	56,579	6,45,630	5,25,465	2,77,125	...	...	2,79,425	25,17,546	38,73,731
Salaries, Establishment, and Contingencies of:													
Comptroller General, Accountants General and Comptrollers	4,42,951	1,16,178	35,415	2,92,094	52,207	3,39,058	3,14,052	2,03,187	...	2,87,575	2,80,946	23,63,663	
Accountant General, Public Works Department	2,43,915	...	...	...	...	...	...	...	...	...	...	2,43,915	
Paper Currency Department (*vide* Acct. No. 34C)	1,33,654	...	...	34,365	...	...	14,589	15,916	...	32,758	89,430	3,20,712	
Reserve Treasury	10,248	...	...	...	...	...	...	...	...	...	...	10,248	
Allowances to Presidency Banks	2,02,952	...	...	...	...	...	...	...	...	27,157	59,930	2,90,039	32,28,577
General Establishment of Local Funds (including Wards Establishment)	3,326	36,074	41,012	...	2,814	3,16,128	82,070	1,35,864	23,356	3,28,469	1,20,857	10,89,970	10,89,970
TOTAL CHARGES IN INDIA . R	56,43,864	7,67,453	2,36,847	14,10,996	3,92,919	25,11,222	18,64,877	12,69,228	2,58,741	17,00,499	21,49,493		1,82,06,139
Total India converted into £ at R15 = £1 . £													1,213,743

CHARGES IN ENGLAND:

Salaries of the Secretary of State and Council for India and Establishment	132,972	
Auditor and Assistants under the Government of India Act, 1858, s. 52	7,229	
Store Department: Wages of artificers and labourers, etc.	26,270	
Law Charges	643	
Bank of England and Bank of Ireland for management of debt	47,730	
Postage of despatches to India	423	
Telegrams to India	5,741	
Books and Newspapers supplied to India, not invoiced as Stores	1,023	
Passage and outfit Allowance of a Member of the Council of the Governor-General	300	
Passage and outfit Allowance of the Governor of Bombay	1,000	
Plans and views from Engravings of Old Calcutta, etc.	55	
Office Contingencies	16,734	
	240,120	
Stores for India: Currency Notes, etc.	30,482	
TOTAL CHARGES IN ENGLAND £		279,602
TOTAL GENERAL ADMINISTRATION CHARGES . £		1,493,345

(a) Includes R37 on account of the Staff and Household charges of the Governor of Bombay.

No. 34A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1904.

INDIA, GENERAL.	R	R
Secretariats:		
Legislative Department	1,74,841	
Financial Department	3,75,541	
Home Department	3,35,860	
Foreign Department	5,86,194	
Revenue and Agricultural Department	2,01,298	
Translator's Department	7,376	
Officer in charge of the Records of the Government of India	32,110	
Special charges for messing	5,365	
		17,19,585
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	1,68,774	
Revenue Department	67,659	
Payments to officers of other Provinces	2,976	
		2,39,409
BERAR.		
Secretaries to Government:		
—Revenue, Financial and General Departments	29,383	
Judicial Department	2,995	
Translators and Persian Departments	406	
Resident's Civil Treasury	9,686	
		42,470
BURMA.		
Salaries, Establishment, and Contingent Charges:		
Public Department	2,74,001	
Translator's Department (*b*)	16,480	
		2,90,481
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges	..	1,30,846
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	1,82,579	
Revenue and General Departments	1,21,158	
Financial and Municipal Departments	1,38,915	
Marine Department	10.213	
	4,52,805	
Allowance and Contingent Charges	(*a*) 1,00,183	
Translator's Department	27,325	
Librarian's Department	5,131	
		5,85,504
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	..	3,62,005
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	..	2,25,719
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	..	87,413
MADRAS.		
Secretaries to Government:		
Public, Educational and Legislative Departments	1,87,423	
Revenue Department	1,27,362	
Translator's Department	29,846	
Local and Municipal Department	66,463	
		4,11,094
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial and Legislative Departments	1,96,029	
Revenue and Financial Departments	1,68,186	
Separate Department	19,207	
Translator's Department	47,004	
General, Educational, Marine, and Ecclesiastical Departments	1,17,460	
Secretariat Record Office	4,560	
Payments to officers of other Provinces	4,365	
		5,56,811
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT NO. 34	R	46,51,337
Total India converted into £ at R15=£1	£	310,089

(*a*) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Municipal and Marine Departments.
(*b*) Includes R240 for Hlutdaw Establishment.

D.—Civil Departments.

No. 34B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R		R	R	R	R	R	R	R	R
Tour and Extra Allowances to Clerks and Servants	...	...	...	...	320	...	...	...	...	1,687	2,007
Travelling Allowances	40,701	18,226	2,034	2,994	4,155	5,353	3,530	4,652	11,948	...	93,593
Special Train	4,33,122	...	10,609	...	20,121	15,255	19,265	...	...	...	4,98,372
Posting Bullock Train and Railway Train hire	15,644	...	3,107	...	7,077	5,434	19,869	1,018	...	14,524	66,673
Purchase and Repair of Tents, and Camp, Establishment and Furniture	49,063	17,182	294	288	15,703	4,313	12,559	...	4,290	39,318	1,43,010
Temporary Establishment	7,499	1,490	...	42	685	...	..	...	1,205	3,652	14,573
Miscellaneous	1,85,940	7,417	1,862	5,961	9,565	6,654	11,858	2,186	424	5,850	2,37,717
TOTAL TOUR CHARGES AS IN ACCOUNT No. 34 . R	7,31,969	44,315	17,906	9,285	57,626	37,009	67,081	7,856	17,867	65,031	10,55,945
Total India converted into £ at R15=£1										£	70,396

No. 34C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1904.

RECEIPTS.	R	R
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act XX of 1896—*see* Account No. 28, page 60, Interest Receipts.	34,70,420	
Miscellaneous Receipts	33,241	
TOTAL RECEIPTS . R		35,03,661

Note.—Amount of Securities held on the 31st March 1903 was as follows:—

	Amount.	Cost Price.
	R	R
3½ per cent.	8,15,95,000	8,00,00,000
3 "	2,04,86,500	1,99,99,946
TOTAL R	10,20,81,500	9,99,99,946

CHARGES.			
Charges in the Department—	R		
Salaries and Establishment Charges	2,83,084		
Travelling Allowances	1,611		
Purchase of Stationery	64		
House, Lighting, Police and Water Rates	6,265		
Service Telegrams	2,190		
Purchase of Service Stamps	3,896		
Cost of Chests, Bags, and Locks	1,035		
Dead Stock (Cost of Office Furniture, etc.)	2,363		
Freight on Note Forms, etc., paid in India	889		
Charges for Remittance	1,035		
Contingencies	18,280		
As in Account No. 34 R		3,20,712	
Charges in other Departments—			
Salary	3,940		
Pensions and Gratuities	26,194		
Cost of Note Forms received from England, including freight	4,39,527		
Do. Iron Safes do. do.	5,739		
Value of Stationery supplied	...		
Value of Printing executed by Government Press	5,710		
Repairs of Buildings and other Public Works Charges connected with the Department	12,372		
		4,93,482	
TOTAL CHARGES . R			8,14,194
NET PROFIT IN 1903-1904 . R			26,89,467
Do. converted into £ at R15=£1 £			179,298

No. 35A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:	R	R	R	R	R	R	R	R	R	R	R	R
Sale-proceeds of Unclaimed and Escheated Property .	23,843	12,350	7,030	28,489	7,951	36,661	24,876	10,330	414	15,138	36,061	2,03,143
Court Fees realized in Cash .	1,137	21,358	1,841	510	5,584	42,292	1,44,855	6,051	933	21,611	7,031	2,53,203
General Fees, Fines, and Forfeitures . . .	41,439	83,318	29,503	4,68,578	59,616	6,73,692	2,83,364	2,28,946	1,00,767	7,88,248	3,09,026	30,66,497
Pleadership Examination Fees	...	1,210	350	...	2,879	34,259	15,862	...	...	6,476	535	61,571
Miscellaneous Fees and Fines:												
Record Room Receipts .	...	...	98	149	...	1,399	2,396	41,644	3,436	...	17,725	66,847
Other Receipts . .	94,828	2,038	...	1,999	266	...	14	30,517	2,462	18,955	1,001	1,52,080
Miscellaneous . . .	18,222	3,351	264	3,328	1,817	19,921	2,619	783	2	4,892	13,949	69,148
TOTAL COURTS OF LAW .	1,79,469	1,23,625	39,086	5,03,053	78,113	8,08,224	4,73,986	3,18,271	1,08,014	8,55,320	3,85,328	38,72,489
Jails:												
Sale-proceeds of Jail Manufactures . . .	12,261	1,44,683	24 869	3,75,182	46,285	13,96,398	3,25,948	1,48,114	15,183	4,37,069	1,20,633	30,46,625
Convict Receipts at Port Blair	3,00,981	...	...	...	...	...	...	...	...	...	...	3,00,981
Hire of Convicts . .	1,459	...	120	16,781	11,900	50	15,154	98	7	18,621	79,470	1,43,660
Other Jail Receipts . .	6,200	5,605	5,285	19,061	1,605	19,037	12,610	9,256	1,257	9,895	28,101	1,17,912
TOTAL JAILS .	3,20,901	1,50,288	30,274	4,11,024	59,790	14,15,485	3,53,712	1,57,468	16,447	4,65,585	2,28,204	36,09,178
TOTAL RECEIPTS UNDER LAW AND JUSTICE . .	5,00,370	2,73,913	69,360	9,14,077	1,37,903	22,23,709	8,27,698	4,75,739	1,24,461	13,20,905	6,13,532	74,81,667

Total India converted into £ at R15=£1 . £ 498,778

No. 35B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:												
Salaries, Establishments and Contingencies of—	R	R	R	R	R	R	R	R	R	R	R	R
High Courts (as per details in Account No. 35C)	...	...	...	...	...	12,96,624	4,60,827	...	...	5,76,472	6,57,908	29,91,831
Chief Courts (as per details in Account No. 35C)	...	...	...	2,90,644	...	...	...	3,45,030	...	...	...	6,35,674
Judicial Commissioner	5,675	75,075	46,939	67,764	...	...	1,96,530	...	59,765	...	41,030	4,92,778
Law Officers	2,595	12,693	1,548	84,987	20,313	3,68,587	1,53,601	1,47,890	5.973	2,16,230	2,75,109	12,89,526
Administrator General	74,650	...	...	...	...	...	...	...	...	— *1,800*	3,187	76,037
Civil and Sessions Courts (as per details in Account No. 35D)	91,735	1,96,237	1,50,019	2,07,162	2,35,888	50,28,795	25,41,841	12,49,354	1,28 401	25,47,240	19,95,943	1,43,72,615
Criminal Courts (as per details in Account No. 35E)	1,67,625	8,60,018	25,099	22,40,540	4,26,384	26,12,145	19.84,800	15,38,811	2,80,459	12,85,856	14,11,899	1,28,33,636
Coroner's Court	...	...	...	...	...	7,888	...	...	...	...	12,875	20,763
Presidency Magistrate's Court	...	...	...	...	...	83,227	...	...	...	56,578	83,252	2,23,057
Courts of Small Causes	3,985	30,926	73,087	43,132	...	1,59,782	80,617	46,542	...	95,349	2,37,411	7,70,831
Pleadership Examination Charges	...	327	244	...	244	11,687	15,861	...	...	5,432	246	34,041
Refunds	6,980	12,746	3,801	93,956	6,268	79,783	37,648	34,059	8,354	91,673	22,260	3,97,528
TOTAL COURTS OF LAW	3,53,245	11,88,022	3,00,737	30,28,185	6,89,097	96,48,518	54,71,725	33,01,680	4,82,952	48,73,030	47,41,120	3,41,38,317
Jails:												
Jails (as per details in Account No. 35F)	74,380	4,43,412	78,760	10,75,306	1,88,154	27,33,193	14,37,363	9,75,436	99,757	12,17,381	7,48,010	90,71,152
Convict Charges at Port Blair and Nicobars (as per details in Account No. 35G)	16,04,828	...	...	...	...	.	...	...	...	...	...	16,04,828
Convict Charges at Straits Settlements	3,683	...	..	...	...	..	...	...	...	...	...	3,683
Refunds	300	...	...	451	...	...	...	893	70	50	14,031	15,795
TOTAL JAILS	16,83,191	4,43,412	78,760	10,75,757	1.88,154	27,33,193	14,37,363	9 76,329	99.827	12,17,431	7,62,041	1,06,95,458
TOAL CHARGES IN INDIA R	20,36,436	16,31,434	3,79,497	41,03,942	8,77,251	1,23.81,711	69,09.088	43,38,015	5,82,779	60,90,461	55,03,161	4,48,33.775

	£	
Total India converted into £ at R15 = £1		2,988,918
CHARGES IN ENGLAND:		
Passage and Outfit Allowance of a Judge of the High Court, Calcutta	300	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	150	
Cost of sending a soldier to India for re trial for unlawful wounding	328	
	778	
Stores for India	83	861
TOTAL CHARGES UNDER LAW AND JUSTICE £		2,989,779

No. 35C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1904.

	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R
Salaries of Judges (a)	1,86,063	(b)7,02,457	3,02,373	2,17,187	(b)3,01,461	(b)3,50,649	20,60,190
Appellate Branch: Salaries, Establishments and Contingencies	50,348	3,31,727	1,58,454	1,27,843	} 2,75,011	1,11,073	} 15,67,315
Original Branch: Salaries, Establishments and Contingencies	54,233	2,62,440	...	...		1,96,186	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 35B. R	2,90,644	12,96,624	4,60,827	3,45,030	5,76,472	6,57,908	36,27,505
Total India converted into £ at R15=£1 . £							241,834

No. 35D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R		R	R	R
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs. (a)	49,435	1,52,501	42,564	1,29,624	97,919	24,77,198	12,49,075	7,04,705	72,487	10,19,150	9,49,746	69,44,404
Establishment	18,382	32,608	40,031	26,747	70,002	11,54,342	6,08,870	2,02,290	19,111	6,48,004	5,97,640	34,18,027
Ditto, Judicial Record.	...	...	12,549	...	...	...	86,815	12,116	683	...	...	1,12,163
Service of Processes	20,650	...	40,585	5,290	42,960	8,22,452	4,77,615	2,31,378	24,979	7,05,240	2,89,821	26,60,970
Travelling Allowances	1,793	6,721	2,322	12,073	3,892	29,493	20,427	17,971	2,788	8,380	33,442	1,39,302
Diet of Witnesses	103	...	1,252	23,218	3,522	39,406	34,551	...	...	49,723	37,188	1,88,963
Service Postage	363	1,132	5,986	1,254	1,569	29,493	13,216	44,766	2,739	21,739	22,086	1,44,343
Other Contingent Charges	1,009	3,275	4,730	6,376	16,024	1,30,410	51,272	36,128	5,614	53,977	35,679	3,44,494
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	30,341	30,341
Remuneration to copyists	...	...	...	2,580	...	3,46,001	...	...	...	41,027	...	3,89,608
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 35B.	91,735	1,96,237	1,50,019	2,07,162	2,35,888	50,28,795	25,41,841	12,49,354	1,28,401	25,47,240	19,95,943	1,43,72,615
Total India converted into £ at R15 = £1 £												958,174

No. 35E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Part (c) of Salaries of Magistrates and Deputy Commissioners (a)	26,631	1,89,227	...	4,06,799	1,14,285	4,85,303	5,50,117	3,00,189	47,534	1,18,984	2,78,030	25,17,099
Part (c) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	29,693	2,45,001	...	6,14,194	1,43,986	9,88,682	6,71,524	3,75,208	75,626	4,50,130	5,76,586	41,70,630
Salaries of Cantonment, City, and Railway Magistrates, etc. (a)	50,539	18,041	9,100	26,964	...	34,907	1,46,374	1,22,705	11,762	12,485	83,043	5,15,920
Establishments	38,481	1,96,715	4,284	4,25,144	89,607	5,48,729	3,44,413	3,78,523	66,661	4,36,417	1,50,100	26,79,074
Travelling Allowances	6,722	25,453	99	1,21,094	19,690	1,31,413	65,401	64,549	14,724	83,563	1,31,276	6,64,044
House-rent and other Allowances.	1,993	...	...	9,906	164	2,676	...	5,200	7,155	11,171	418	38,685
Diet and Road Money to Witnesses and accused persons.	1,367	27,115	9,713	3,03,013	5,581	63,639	1,01,237	1,20,505	15,524	82,586	74,748	8,05,028
Service of Processes	...	96,714	751	2,11,570	16,143	1,33,118	...	...	...	975	...	4,59,271
Service Postage	1,664	16,239	316	27,496	7,280	28,070	17,365	75,371	14,986	11,749	40,298	2,40,834
Other Contingent Charges	13,485	45,513	836	94,360	29,648	1,95,608	88,309	96,561	20,487	77,796	12,700	6,81,303
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	...	64,700	64,700
Deduct—Recoveries	2,950	...	...	...	...	...	...	...	...	...	...	2,950
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 35B. R	1,67,625	8,60,018	25,099	22,40,540	4,26,384	26,12,145	19,84,800	15,38,811	2,80,459	12,85,856	14,11,899	1,28,33,636
Total India converted into £ at R15=£1 . £												855,576

(a) Including Exchange Compensation Allowance.
(b) Includes R1,858, R81 and R120 for travelling allowance to Judges in Bengal, Madras and Bombay respectively.
(c) The remaining part is charged under "Land Revenue."

D.—Civil Departments.

No. 35F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Inspection and General Superintendence	...	18,204	503	41,996	...	56,506	43,578	44,730	...	42,835	38,281	2,86,633
Presidency Jails	...	...	...	...	...	96,841	...	...	...	85,982	73,639	2,56,462
Central Jails	...	1,87,065	44,644	3,67,869	...	5,69,958	4,46,236	1,97,200	...	3,59,556	1,88,687	23,61,215
District Jails	57,579	98,927	15,013	3,08,159	98,706	7,42,423	6,19,553	4,90,345	79,363	1,99,980	2,52,754	29,62,802
Subsidiary Jails	9,348	4,153	2,111	87,879	21,818	1,47,520	1,31,435	46,871	8,947	1,05,872	18,897	5,84,851
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	...	83,344	...	...	95,215	1,78,559
School of Industry	...	...	...	...	...	...	4,378	3,641	...	...	...	8,019
Charges for Moving Prisoners	...	10,943	839	29,053	3,850	51,880	26,224	34,067	4,516	34,726	24,917	2,21,015
Jail Manufactures	7,453	1,24,120	15,650	2,40,350	63,780	10,68,065	1,65,959	75,238	6,931	3,88,430	53,134	22,09,110
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	2,486	2,486
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 35 B.	74,380	4,43,412	78,760	10,75,306	1,88,154	27,33,193	14,37,363	9,75,436	99,757	12,17,381	7,48,010	90,71,152
Total India converted into £ at R15 = £1 . £												604,743

No. 35G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1904.

INDIA, GENERAL.	R
Salary and Establishment of the Superintendent, including Judicial Establishment	1,20,783
Police Establishment	1,45,349
Medical, Commissariat, and other Establishments	1,52,459
Ecclesiastical Establishment, Chaplain	7,980
Commissariat Supplies	6,17,891
Stores, Clothing, Tools, etc.	3,03,291
Passage and Subsistence Money to Convicts	1,37,122
Freight	1,15,296
Miscellaneous Contingencies	4,543
Refunds	113
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCOUNT No. 35 B. R	16,04,828
Total India converted into £1 at R15 = £1 . £	106,988

No. 36A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.
	R	R	R	R	R	R	R	R	R	R	R
Police supplied to Railways	...	...	1,089	...	...	...	...	...	...	...	...
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	37,067	808	...	44,346	491	8,516	69,554	5,48,792	76,436	360	65,946
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	8,042	3,094	16,768	1,045	42,452	22,289	37,495	11,434	1,65,937	1,39,497
Recoveries on account of Presidency Police	...	...	...	...	...	1,00,579	...	...	...	46,340	1,48,076
Recoveries on account of Village Police	...	...	...	...	1,696	5,21,020	1,114	...	...	...	...
Cash Receipts under the Arms Act	166	...	...	53	...	30	...	197	307	130	163
Fees, Fines, and Forfeiture	10,960	1,51,184	79,377	3,46,450	1,01,602	5,69,490	4,15,411	1,01,356	6,971	3,35,986	2,62,642
Contributions for Pensions	14,198	2,922	3,229	2,607	312	...	8,354	1,443	108	841	4,051
Miscellaneous	6,542	4,833	4,189	11,347	73,504	8,337	33,757	16,057	1,855	70,142	74,516
TOTAL POLICE RECEIPTS R	68,933	1,67,789	90,978	4,21,571	1,78,650	12,50,424	5,50,479	7,05,340	97,111	6,19,736	6,94,891

Total India converted into £ at R15 = £1 . £

No. 36B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Presidency Police	...	...	...	...	...	8,56,525	...	...	...	3,22,983	3,50,886	15,30,394
Provincial Superintending Officers of the District Police	...	54,115	5,650	1,36,271	...	1,74,835	1,75,159	1,36,098	36,364	1,80,512	1,12,297	10,11,301
District Executive Force:												
District Superintendents and Assistants (a)	39,347	1,62,300	59,076	5,40,577	99,474	4,70,407	4,69,549	3,19,448	59,572	3,42,513	2,80,270	28,42,533
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	23,858	23,858
Inspectors, Constables, etc. (a)	3,58,476	10,15,949	3,47,170	26,58,748	3,61,994	31,82,651	32,58,879	17,18,693	3,33,337	25,96,857	30,93,978	1,89,26,732
Police Hospitals—Establishments and Charges	2,368	15,961	...	...	6,697	43,820	30,569	...	...	25,817	2,733	1,27,965
Police Training Schools	...	883	...	3,297	...	18,597	53,942	...	...	11,396	...	88,115
Office and other Establishments	7,115	1,120	1,739	68,189	12,683	1,69,514	98,237	4,303	1,043	1,33,713	1,54,955	6,52,611
Clothing	20,965	41,979	19,862	1,42,340	22,597	1,53,235	2,54,272	53,736	11,832	1,80,815	1,12,952	10,14,585
Arms, Accoutrements, and Ordnance Stores	1,036	30,300	4,719	30,078	1,946	40,992	65,593	1,00,533	2,976	95,312	1,99,772	5,73,257
Rewards	1,558	6,049	868	91,878	4,189	30,764	55,946	13,767	3,136	4,664	5,848	2,18,667
Rents, Rates and Taxes	8,502	2,146	213	27,260	2,505	28,499	10,049	52	270	18,385	6,250	1,04,131
Service Postage and Telegrams	2,135	15,749	5,548	22,338	7,416	60,889	39,736	50,041	7,589	42,682	64,487	3,18,610
Travelling and Tour Charges	30,538	74,431	15,957	2,32,381	33,890	2,75,987	2,45,075	1,84,774	20,614	2,75,623	2,48,606	16,37,876
House-rent and other Allowances	5,762	15,730	2,575	84,808	30,197	2,18,995	1,63,175	51,231	12,012	2,49,945	45,907	8,80,337
Petty Construction and Repairs	37	33,034	2,909	2,19,314	48,695	2,00,080	...	38,672	5,159	83,558	58,608	6,90,066
Purchase, hire, etc., of Boats	...	...	...	8,296	11,097	71,893	...	...	...	3,421	300	95,007
Compensation for dearness of Provisions	1,377	...	...	783	...	...	...	...	...	...	37	2,197
Miscellaneous	17,185	30,974	13,031	84,655	24,214	88,241	71,561	35,577	5,287	56,062	67,724	4,94,511
TOTAL DISTRICT EXECUTIVE FORCE . R	4,96,401	14,46,605	4,73,667	42,14,942	6,67,594	50,54,564	48,16,583	25,70,827	4,62,827	41,20,763	43,66,285	2,86,91,058
Municipal and Cantonment Police	...	...	...	12,425	...	50,632	...	5,55,944	76,411	...	48,365	7,43,777
Village Police	...	...	3,04,710	21,042	1,750	5,36,562	31,46,452	...	...	4,770	9,34,556	49,49,842
Special Police	...	...	...	51,67,810	8,06,436	1,71,349	3,489	1,36,799	4,74,748	13,887	4,75,575	72,50,093
Railway Police	47,913	24,440	5,027	34,327	6,138	1,86,939	1,74,538	3,12,511	814	1,00,469	99,422	9,92,538
Thuggee and Dacoity	1,78,885	...	9,830	...	...	...	...	...	...	...	...	1,88,715
Cattle Pounds	2,161	78,391	55,923	9,579	23,610	29,197	1,53,369	38,141	4,115	2,36,773	97,041	7,28,300
Steam Boiler Inspection Establishment and Charges	...	...	6,001	27,062	...	45,355	...	...	...	13,468	46,512	1,38,398
Inspection of Electric Installations	...	...	...	...	...	...	...	...	...	900	...	900
Miscellaneous	...	...	...	230	...	...	9,015	4,113	599	...	70	14,027
Refunds	10	1,439	5,157	10,192	641	28,832	771	1,808	59	780	6,093	55,7[illegible]
TOTAL CHARGES IN INDIA R	7,25,370	16,04,990	8,65,965	96,33,881	15,06,169	71,34,790	84,79,376	37,56,241	10,55,937	49,95,305	65,37,102	4,62,95,120

Total India converted into £ at R15 = £1 . £3,086,342

CHARGES IN ENGLAND:
Passage to India of Assistant Superintendents on appointment, etc. . . . . £ 967

TOTAL POLICE CHARGES . £3,087,309

(a) Including Exchange Compensation Allowance.

No. 37A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1904.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R
Pilotage Receipts	...	...	12,09,232	...	...	12,09,232
Cost of Work executed for Port and Local Funds and for Private Individuals	20,76,180	...	...	...	...	20,76,180
Hire of Vessels	12,85,957	...	...	...	...	12,85,957
Sale-proceeds of Vessels and Stores:						
Sale-proceeds of condemned Vessels and Stores	2,40,291	9,605	3,272	...	...	2,53,168
Miscellaneous	...	729	...	...	...	729
Registration and other Fees:						
Fees realized at the Shipping Office	...	4,124	68,032	...	74,545	1,46,701
Examination Fees	...	3,310	3,150	...	...	6,460
Other Fees	...	...	30	...	...	30
Freight, Passage, and Tonnage	...	307	...	...	...	307
Miscellaneous:						
Deductions for Mess Money	...	...	12,764	...	...	12,764
Coast Light Dues	...	4,49,110	...	...	...	4,49,110
Survey Fees	...	9,561	36,323	...	...	45,884
Contribution	...	...	255	...	300	555
Other Items	39,667	11,245	15,919	17	422	67,270
TOTAL RECEIPTS IN INDIA . R	36,42,095	4,87,991	13,48,977	17	75,267	55,54,347
Total India converted into £ at R15=£1 . £						370,290
RECEIPTS IN ENGLAND: Sum received from the Admiralty for Torpedo Boat Defence Vessels . £						21,000
TOTAL MARINE RECEIPTS . £						391,290

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1904.

IMPERIAL CHARGES:—INDIA, GENERAL.	Salaries and Establishments.	Contingencies.	R
General Supervision and Accounts.	R	R	
Naval Commander-in-Chief, India Station	10,833	...	10,833
Director and Deputy Director of the Royal Indian Marine	86,262	6,098	
Examiner of Marine Accounts	62,959	1,832	
	1,49,221	8,830	1,58,051
Marine Survey Establishments.			
Superintendent, Scientific and other Officers	79,044	3,086	
Office Establishment	7,150	...	
	86,194	3,086	89,280
Miscellaneous Shore Establishments.			
Perim Light-house	3,444	4,215	
Miscellaneous	20,538	...	
	23,982	4,215	28,197
Dockyards.	Kidderpore.	Bombay.	
Staff Officer's Department	12,776	17,160	
Constructor's Department	15,663	24,137	
Factory Branch	28,244	35,628	
Builder's Branch	13,796	24,848	
Store-Keeper's Department	26,892	42,753	
Cashier's Office	8,018	13,586	
Dockyard Dispensary	1,981	3,468	
Wages of Artificers and Labourers	2,47,635	6,34,074	
Miscellaneous	13,208	4,902	
	3,68,213	8,00,556	
	3,68,213	8,00,556	11,68,769

Salaries and Allowances of Officers and Men afloat.

Harbour and Sea-going Vessels.

Gross Tonnage.	Indicated Horse-Power.			R
2,723	2,304	Troopship "Clive"	63,554	
2,246	1,077	Troopship "Canning"	57,837	
1,524	2,202	Troopship "Dalhousie"	49,152	
1,125	2,157	"Mayo"	47,540	
903	1,277	Despatch Vessel "Lawrence"	38,824	
602	1,669	"Elphinstone"	30,907	
960	2,028	"Minto"	41,734	
5,434	9,366	"Hardinge"	1,04,111	
...	...	Contingencies	6,848	
				4,40,507
		Carried forward . R		4,40,507
				14,55,130

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1904—*continued.*

Gross Tonnage.	Indicated Horse-Power.			R	R
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.* Brought forward			14,55,130
		Salaries and Allowances, etc.—Brought forward			4,40,507
		Inland Steamers and Flats.			
117	90	Steamer "Comet"		16,745	
338	750	Steamer "Irrawaddy," including Flats Nos. I and II		25,078	
270	360	"Sladen," including Flats C and D		22,817	
172	316	"Bhamo"		15,864	
		Contingencies		1,511	82,015
		Marine Survey.			
515	650	Steam-cutter "Investigator"		27,969	
70	101	"Nancowry" (Marine Survey Boat Party)		5,504	
		Contingencies		447	33,920
		Small Steamers and Launches.			
		Sub-Marine Mining Vessels, Bombay—			
90	275	"Miner II"		8,109	
15	30	"Tickler"			
		" " " Calcutta—			
94	221	"Panther"		7,321	
20	14	"Cobra"			
		" " " Karachi—			
15	25	"Sapper"		8,384	
93	347	"Muzbee"			
		" " " Rangoon—			
93	382	"Tamil"		7,717	
15	30	"Handy"			
		"Flat"			
		Vessels in Ordinary, Bombay		11,627	
		Hulk "Quangtung"		4,326	
		Flat "Ganges"		1,078	
		"Gemini" and "Koladyne"		3,000	
		Vessels employed on Military Service and Special Defences at—			
		Aden	R 4,249		
		Bomby	" 7,612		
		Calcutta	" 4,073		
		Karachi	" 5,940		
		Rangoon	" 6,782		
		Madras	" 2,310	30,966	
		Contingencies		1,568	84,096
		Viceroy's Yacht Establishment.			
		"Maud" and "Lytton"		6,845	
		Contingencies		27	6,872
		Yard Craft Establishment.			
		Yard Craft, "Calcutta"		17,361	
		Ditto, "Bombay"		51,241	68,602
		General Duty and Leave Allowances		12,531	
		Contingencies		328	12,859
		Indian Allowance.			
		Allowance to R. I. M. Officers serving on the Floating Defences		919	919
		Shore Allowance.			
		Shore Allowances to R. I. M. Officers		7,172	7,172
		Total Salaries and Allowances, etc.			7,36,962
		Victualling of Officers and Men afloat.			
		Purchase of Provisions for European and Native Crews		1,61,965	
		Allowances in lieu of Provisions		46,555	
		Purchase of water for Royal Indian Marine Vessels		37,445	2,45,965
		Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.			
		Timber and Spars		2,47,369	
		Metals and Metal Articles		1,35,858	
		Coals and other Fuel		7,29,848	
		Hemp, Canvas, Rope, etc.		98,602	
		Paint materials, Oils, Tar, Tallow, etc.		2,96,240	
		Freight, Carriage, etc.		30,850	
				15,38,767	15,38,767

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1904—*continued*.

IMPERIAL CHARGES:—INDIA, GENERAL—*continued*.	R	R	R
Brought forward		39,76,824	
Purchase and Hire of Ships and Vessels—			
Hire of Ships and Vessels		4,910	
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships	34,338		
Passage and Conveyance of Officers and Men	29,674		
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	3,17,740		
Medical Stores	1,826		
Freight on Europe Stores	5,925		
Aden Boundary Commission	95,997		
Miscellaneous	19,636		
		5,05,136	
TOTAL CHARGES, INDIA, GENERAL			44,86,870

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	R	R	R	R	R	R	
Salaries and Allowances of Officers and Men afloat	1,38,633	22,656	65,101	...	8,609	2,34,999	
Victualling of Officers and Men afloat	...	3,568	22,037	...	...	25,605	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	3,90,281	27,948	1,06,114	...	3,068	5,27,411	
Purchase and hire of Ships and Vessels	47,143	...	13,826	...	...	60,969	
Pilotage, Pilot Establishments, and Vessels	...	1,906	7,05,428	...	...	7,07,334	
Marine Establishments	73,850	...	89,417	16,203	22,573	2,02,043	
Miscellaneous Shore Establishments	44,152	...	...	...	...	44,152	
Subsidies to Steam-boat Companies	57,400	28,333	31,787	...	...	1,17,520	
Miscellaneous—							
Other Miscellaneous Charges	82,573	262	33,529	...	1,713	1,18,077	
State Yacht Establishments	2,001	...	5,058	...	...	7,059	
Light-Houses and Light-Ships	1,45,834	...	...	...	...	1,45,834	
Refunds	3,975	...	564	...	...	4,539	
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	9,85,842	84,673	10,72,861	16,203	35,963	21,95,542	21,95,542
TOTAL CHARGES IN INDIA . . . . . . R							66,82,412
Total India converted into £ at R15=£1 . £							445,494

CHARGES IN ENGLAND:	£	£	
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	100,023		
Cost of alterations to Torpedo Boat Defence Vessels; and passage of officers and men of Defence Vessels	614		
Allowances of Marine Officers whilst under instruction	593		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	551		
		101,781	
Stores for India (including 97,793*l*. 15*s*. on account of the cost of the R. I. M. S. "Dufferin"):			
For Bengal: Coal	103		
Miscellaneous Stores	28,179		
For Bombay: Coal	10,820		
Miscellaneous Stores	140,299	179,401	
TOTAL CHARGES IN ENGLAND . £			281,182
TOTAL MARINE CHARGES . £			726,676

D.—Civil Departments.

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1904—*continued.*

DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Salaries and Allowances of Officers and Men afloat.	R	R	R	R	R	R
Pilot Vessels.						
P. V. "Alice"	...	...	13,105	...	...	13,105
" "Sarasvati"	...	...	10,556	...	...	10,556
" "Fame"	...	...	12,618	...	...	12,618
Inland Vessels, Steamers and Flats.						
B. G. S. "McIvor"	6,591	...	...	...	...	6,591
B. G. S. "George"	1,637	...	...	...	...	1,637
Schooner "Victoria"	860	...	...	...	...	860
" "Pearl"	496	...	...	...	...	496
Steamer "Brahmakund"	...	16,843	...	...	...	16,843
" "Guide"	...	...	27,742	...	...	27,742
Yacht "Sonamukhi"	...	2,289	...	...	...	2,289
Steam Launch "Enchantress"	...	...	1,080	...	...	1,080
" " "Kestrel"	...	2,903	...	...	...	2,903
" " "Osprey"	...	621	...	...	..	621
Flat "Mooltan"	} ..	...	...	...	8,609	8,609
Steamer "Jhelum" } Steam Launch Establishment and Contingencies	1,29,049	...	...	...	...	1,29,049
Total Salaries, etc. R	1,38,633	22,656	65,101	...	8,609	2,34,999
Pilotage, Pilot Establishments and Vessels.						
Branch, Master, and Mate Pilots, Pil ots, Harbour Master, Serang and Lascars	...	...	83,835	...	...	83,835
Volunteers' and Leadsmen's Allowances	...	...	17,036	...	...	17,036
Pilotage Allowance, Free List }	} ...	1,906 {	4,98,827	} ...	...	5,88,027
Pilotage Allowance, Licensed List }			87,294			
Surgeon at the Sandheads	...	...	3,021	...	...	3,021
Mess, Passage and Miscellaneous	...	...	15,415	...	...	15,415
Total Pilotage, etc. R	...	1,906	7,05,428	...	...	7,07,334
Marine Establishments.						
Port Officer's Department	71,299	...	34,938	...	...	1,06,237
Agent for Government Consignments	...	...	...	3,825	...	3,825
Shipping Office	...	...	26,875	...	22,078	48,953
Marine Court	1,528	...	425	...	495	2,448
Survey of Steam Vessels	1,023	...	27,179	...	...	28,202
Establishment and Miscellaneous	...	...	...	12,378	...	12,378
Total Marine Establishments R	73,850	...	89,417	16,203	22,573	2,02,043
Miscellaneous Shore Establishments.						
Salaries of Officers	8,620	...	...	...	...	8,620
Staff and Shore Allowances to Officers	7,083	...	...	...	...	7,083
Establishments and Contingencies	28,449	...	...	...	...	28,449
Total Miscellaneous Shore Establishments R	44,152	...	...	...	...	44,152
Other Miscellaneous Charges.						
Shipping Fees and Sundries	768	...	1,168	...	...	1,936
Harbour Master's Fees for Sea-going and Inland Vessels	808	...	1,475	...	...	2,283
Hire of Moorings for Sea-going and Inland Vessels	...	...	14,286	...	...	14,286
Contribution to Port Funds	32,827	...	7,500	...	...	40,327
Allowance to Port Master of Diamond Harbour for preparing Returns for the Pilot Service	...	...	240	...	...	240
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the nation of Engineers and Engine Drivers	...	...	60	...	...	60
Life Boat at Alibag	...	...	...	...	1,710	1,710
Life Boat Establishment at Goalundo	...	...	636	...	...	636
Coal Depôt and other Establishments	1,488	...	1,020	...	...	2,508
Clearance of Irrawaddy-Chindwin River	29,415	...	...	...	...	29,415
Miscellaneous	17,267	262	7,144	...	3	24,676
Total Other Miscellaneous Charges	82,573	262	33,529	...	1,713	1,18,077

No. 38A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1904

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
FEES FROM SCHOOLS AND COLLEGES	17,541	24,917	55,598	57,995	67,250	6,86,310	3,24,790	1,37,381	2,856	4,59,526	3,67,083	22,01,247
CONTRIBUTIONS	5,880	17,451	...	...	...	22,546	92,885	10,989	792	5,753	17,990	1,74,286
INCOME FROM ENDOWMENTS	...	...	...	...	...	4,099	1,255	...	...	254	...	5,608
MISCELLANEOUS:												
Reformatory Schools Manufactures	...	5,155	...	1,483	...	12,758	1,082	...	...	4,124	2,609	27,211
Sale-proceeds of Books	22	10	17,852	...	22	171	49,319	147	...	...	1,17,5[illegible]3	1,85,106
Examination Fees	3,001	869	...	213	382	34,886	27,155	390	10	11,317	2,944	81,167
Other Receipts	253	6,128	1,773	1,566	519	28,990	27,079	4,482	191	25,839	22,094	1,18,914
TOTAL RECEIPTS R	26,697	54,530	75,223	61,257	68,173	7,89,760	5,23,565	1,53,389	3,849	5,06,813	5,30,283	27,93,539

Total India converted into £ at R15=£1 . £ 186,236

No. 38B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
DIRECTION:												
Salary (a)	28,117	19,125	7,350	22,584	18,281	46,711	36,631	22,312	...	39,056	33,586	2,73,753
Establishment and Contingencies	15,433	13,298	4,866	28,607	12,102	42,859	18,821	44,401	...	24,392	15,660	2,20,439
INSPECTION:												
Salary (a)	4,855	58,078	19,627	1,18,726	23,940	3,84,297	1,89,503	1,15,339	10,135	1,82,749	1,48,037	12,55,286
Establishment and Contingencies	4,503	35,575	16,342	61,657	24,706	3,23,771	1,41,785	79,430	8,516	2,42,878	1,10,983	10,50,146
UNIVERSITY	...	...	...	...	...	...	..	82,240	...	...	...	82,240
GOVT. COLLEGES—GENERAL	80,145	36,695	...	...	18,519	5,48,985	1,62,733	73,847	..	1,99,058	1,57,101	12,77,083
GOVT. COLLEGES—PROFESSIONAL	...	...	...	...	...	2,71,042	2,07,621	...	...	2,16,008	1,16,798	8,11,469
GOVT. SCHOOLS—GENERAL:												
Secondary	20,263	96,726	77,547	1,20,073	1,00,753	7,56,722	5,82,244	1,80,724	12,922	2,72,328	3,50,508	25,70,810
Primary	23,463	3,61,748	1,21,226	1,462	8,510	59,937	8,23,076	3,44,993	31,206	6,27,308	14,39,294	38,42,223
Contribution to Schools	...	27,024	79,785	71,012	...	...	...	85,919	4,744	2,864	3,31,251	6,02,599
GOVT. SCHOOLS—SPECIAL:												
Training Schools	3,132	59,661	7,656	46,362	16,066	1,39,706	85,374	84,972	...	1,52,917	1,14,044	7,09,890
Technical Schools	...	11,576	2,779	41,251	1,836	1,51,595	10,309	35,110	...	1,22,907	75,001	4,52,364
Reformatory Schools	...	17,765	...	19,091	...	68,742	22,909	7,665	...	25,444	27,653	1,89,269
Other Schools	...	...	...	...	...	15,502	...	...	...	18,417	...	33,919
GRANTS-IN-AID:												
Grants-in-aid	83,014	1,21,242	3,119	2,68,895	3,18,119	18,52,008	839	4,52,621	14,022	5,21,697	2,28,373	38,63,949
Payments by Results	...	555	9,493	2,85,288	1,981	1,82,178	5,22,981	...	...	7,24,345	3,09,766	20,36,587
SCHOLARSHIPS	5,839	27,490	9,508	29,589	33,823	2,27,836	70,742	80,964	5,592	50,494	91,364	6,33,241
MISCELLANEOUS:												
Government Book Depôt	...	56	20,291	...	...	...	50,036	...	...	11	1,13,593	1,83,987
Grants for Encouragement of Literature	2,400	633	...	...	200	16,653	...	1,424	...	...	1,988	23,298
Miscellaneous	7,753	3,188	144	(b)54,091	14,335	1,65,599	28,769	26,369	1,886	19,615	...	3,21,749
REFUNDS	1,507	999	14	7,640	70	7,275	1,874	32	...	3,014	484	22,909
TOTAL CHARGES IN INDIA R	2,80,424	8,91,434	3,79,747	11,76,328	5,93,241	52,61,418	29,56,247	17,18,362	89,023	34,45,502	36,65,484	2,04,57,210

Total India converted into £ at R15=£1 . £ 1,363,814

CHARGES IN ENGLAND:	£	
Passage to India of Educational Officers on appointment, etc.	686	
Scholarships to enable Natives of India to pursue their education in England	1,419	
Deputation Allowance of Officers while studying educational methods in England, etc.	1,603	3,708

TOTAL CHARGES UNDER EDUCATION . £ 1,367,52

(a) Including Exchange Compensation Allowance.
(b) Including R32,450 on account of Contribution paid to the Educational Syndicate.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Church of England:	R	R	R	R	R	R	R	R	R	R	R	R
Stipend of the Bishop	45,977	(a)9,293	...	10,171	...	...	...	...	...	15,517	(a)20,051	1,01,009
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (a)	75,988	40,960	4,250	58,550	14,301	1,35,483	1,83,419	1,64,020	28,294	1,91,946	2,23,419	11,20,630
Other allowances to Chaplains, etc.	6,027	366	...	600	...	8,061	4,022	4,324	839	12,313	9,852	46,404
Establishments	6,353	2,260	276	4,056	385	9,338	8,288	6,633	1,301	13,175	12,383	64,448
Other Charges	17,947	9,352	1,876	17,048	3,155	16,454	24,507	16,757	6,380	24,358	28,613	1,66,447
Church of Scotland: (b)												
Pay of Chaplains and Registrars, in cluding allowance (a)	3,445	...	...	...	...	13,535	12,863	...	...	24,092	18,768	72,703
Establishments	447	...	...	...	...	2,670	682	60	...	1,359	1,192	6,410
Other Charges	337	...	...	...	...	914	944	...	...	1,022	2,313	5,530
Church of Rome:												
Allowances to Bishops and Priests, etc. (b)	700	...	...	3,870	...	6,788	3,411	6,910	...	6,600	16,419	44,698
Other Charges	...	...	...	...	...	213	...	...	133	...	281	627
Charges for Cemeteries	3,912	2,149	740	6,541	1,103	7,370	8,112	5,459	1,295	11,743	9,256	57,680
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	5,483	5,483
TOTAL CHARGES IN INDIA (b) R	1,61,133	64,380	7,142	1,00,836	18,944	2,00,826	2,46,248	2,04,163	38,242	3,02,125	3,48,030	16,92,069

Total India converted into £ at R15=£1	£	112,805
CHARGES IN ENGLAND: Passage and outfit allowance of the Bishop of Bombay, and passage to India of Chaplains on appointment	£	936
TOTAL ECCLESIASTICAL CHARGES (b)	£	113,741

(a) Includes Exchange Compensation Allowance.
(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 69B, page 298.

No. 40A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1904.

RECEIPTS.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical School and College Fees	...	...	72	...	2,524	56,416	352	16,233	...	24,969	1,01,218	2,01,784
Hospital Receipts	...	...	...	17,719	...	1,06,552	934	3,368	633	27,700	1,74,588	3,31,494
Lunatic Asylum Receipts	...	5,471	...	21,674	2,559	17,175	11,667	4,173	...	21,113	20,252	1,04,084
Sale of Medical Stores	...	...	...	3,178	2,140	25	262	280	...	3,173	632	9,690
Income from Endowments	...	...		...	...	199	7,352	...	...	3,751	...	11,302
Contributions	15,548	17,789	241	5,455	2,712	99,761	2,29,434	47,930	6,379	67,845	39,821	5,32,915
Miscellaneous	212	508	1,990	3,981	29	16,162	14,130	10,999	483	34,129	3,138	85,761
TOTAL RECEIPTS IN INDIA . R	15,760	23,768	2,303	52,007	9,964	2,96,290	2,64,131	82,983	7,495	1,82,680	3,39,649	12,77,030

Total India converted into £ at R15=£1 . £ 85,135

RECEIPTS IN ENGLAND:

Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance . . . . £ 1,351

TOTAL MEDICAL RECEIPTS . £ 86,486

No. 40B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1904.

CHARGES.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical Establishment	1,21,347	2,20,323	76,691	3,37,942	1,52,125	7,26,219	4,77,496	3,35,082	61,763	5,21,448	3,67,318	33,97,754
Hospitals and Dispensaries	1,39,452	1,88,566	54,460	4,10,756	1,94,078	9,31,525	6,16,150	3,85,528	31,042	11,68,408	8,32,249	49,52,214
Sanitation and Vaccination	66,257	21,838	34,154	95,161	39,836	2,15,842	2,02,887	1,25,472	10,909	8,60,169	4,11,177	20,83,702
Grants for Medical purposes—												
Charges on account of Bubonic Plague	73,278	58,800	15,562	1,00,037	13,604	77,178	1,96,753	4,34,708	3,944	5,59,158	2,01,155	17,34,177
Other Charges	34,010	1,189	9,751	26,017	10,585	26,922	17,025	15,400	70	19,416	6,274	1,66,659
Medical Schools and Colleges	...	...	4,300	2,772	22,332	4,02,960	35,731	1,29,074	519	2,17,274	1,97,224	10,12,186
Lunatic Asylum	7,797	20,955	...	54,776	15,708	1,22,450	97,269	59,528	1,490	89,172	1,31,693	6,00,838
Special Hospital	...	...	...	...	...	10,657	...	9,840	...	...	...	20,497
Chemical Examiner's Department	...	...	...	7,583	...	48,102	28,976	2,132	...	31,343	40,166	1,58,302
Refunds	...	118	...	121	...	1,142	609	295	57	1,099	6,361	9,802
CHARGES IN INDIA R	4,42,141	5,11,789	1,94,918	10,35,165	4,48,268	25,62,997	16,72,896	14,97,059	1,09,794	34,67,487	21,93,617	1,41,36,131

Total India converted into £ at R15=£1 . £ 942,409

CHARGES IN ENGLAND:

	£	
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum . .	3,684	
Pay, Passage, etc., of Medical Officers and Lady Nurses in connection with the Plague, etc.	2,203	
		5,887

TOTAL MEDICAL CHARGES . £ 948,296

No. 41.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1904.

IN INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
POLITICAL AGENTS:	R	R	R	R	R	R	R	R	R	R	R
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (*a*)	12,19,807	30,400	1,95,468	66,147	12,750	11,075	1,82,097	1,20,996	54,236	5,42,970	24,65,946
Establishments and Contingent Charges	10,06,302	11,169	1,75,470	84,279	6,456	4,383	1,12,694	1,57,560	28,385	5,31,881	21,18,579
Less—Contribution for Salaries, Establishments, etc.	*1,21,984*	...	...	...	...	...	...	...	*2,193*	*3,17,954*	*4,42,131*
CHARGES ON NORTH-WEST FRONTIER:											
Perso-Afghan Frontier, Khorassan	1,37,377	...	...	...	...	...	...	...	...	...	1,37,377
Perso-Beluch Frontier, Seistan	70,479	...	...	...	...	...	...	...	...	...	70,479
Charges on account of Khyber Tribes	...	...	...	...	...	...	...	97,845	...	...	97,845
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	107	2,86,564	...	...	2,86,671
Payments for guarding Hill Passes	...	...	...	...	...	...	9,712	8,968	...	...	18,680
Chitral Frontier Charges	...	...	...	...	...	...	...	3,51,658	...	...	3,51,658
Charges for Bhittani Service	...	...	...	...	...	...	...	12,204	...	...	12,204
Turbati Haidari Consulate	54,289	...	...	...	...	...	...	...	...	...	54,289
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	5,84,575	...	...	...	...	...	...	...	...	...	5,84,575
Zhob Levy Charges	2,80,902	...	...	...	...	...	...	...	...	...	2,80,902
POLITICAL SUBSIDIES:											
Subsidy to the Amir of Afghanistan	3,78,278	...	...	...	...	...	...	...	...	...	3,78,278
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	86,400	...	...	...	...	...	...	...	...	...	86,400
Other Subsidies	...	...	...	...	...	...	7,000	12,000	...	...	19,000
ENTERTAINMENT OF ENVOYS AND CHIEFS	47,421	...	1,268	5,618	1,429	...	6,021	1,10,135	...	23,752	1,95,644
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	58,279	2,000	4,220	1,732	10,800	...	15,347	15,056	...	89,850	1,97,284
REFUGEES AND STATE PRISONERS:											
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	62,814	...	...	...	...	62,814
Ayub Khan	...	...	...	...	...	...	2,43,004	...	...	...	2,43,004
Kabul Refugees and State Prisoners	12,486	...	...	...	...	22,444	1,08,933	33,948	...	34,275	2,12,086
Chitral Prisoners	...	...	...	...	...	...	...	...	10,970	...	10,970
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	...	60,012	60,012
Burmese Refugees and State Prisoners	6,540	...	...	...	...	4,800	...	...	...	...	11,340
Allowance to Sardur Abdur Rahaman and his followers	...	...	...	...	...	...	67,732	...	...	...	67,732
[illegible]	...	...	708	...	5,237	6,675	...	...	3,314	...	16,024

Special Political Expenditure—											
Chinese Frontier Delimitation Commission	...	...	2,699	...	...	...	...	...	...	...	2,699
Kurram Mission	...	...	...	...	...	...	...	90,537	...	...	90,537
Tibet Mission	1,34,069	...	...	...	...	...	...	...	..	...	1,34,069
Kurram Militia	...	...	...	...	...	...	50	2,94,850	...	...	2,94,900
Perso-Afghan Boundary Commission, Herat Mission	27,870	...	...	...	...	...	...	..	...	...	27,870
Blockade against the Mahsud Waziris	...	...	...	...	...	...	...	—180	...	...	—180
Waziristan Militia	...	...	...	...	...	...	62	6,13,611	...	...	6,13,673
Aden Boundary Delimitation Commission	...	...	...	...	...	...	...	...	...	1,36,990	1,36,990
Coronation Charges, London	1,621	...	...	...	...	...	...	...	...	...	1,621
Seistan Arbitration Commission	7,46,324	...	...	...	...	...	...	...	...	...	7,46,324
Special Mission of Mr. Donald as Joint British Afghan Commissioner	...	...	...	...	...	...	...	50,806	...	...	50,806
Mohmand Boundary Commission	...	...	...	..	...	...	...	27,924	...	...	27,924
Other charges	3,333	...	...	...	1,640	...	...	...	...	...	4,973
Charges for organising Imperial Service Troops	2,72,347	...	...	...	...	...	...	...	...	...	2,72,347
Miscellaneous—											
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	7,895	...	...	...	...	...	...	...	...	...	7,895
Allowance to Mohmand Tribes	...	...	...	...	...	...	...	11,924	...	...	11,924
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	336	...	107	...	...	...	65	...	...	...	508
Demarcation of Boundary and Trans-Frontier Surveys	225	...	41	891	27	1,012	28	..	891	5,265	8,380
Merwara Battalion	1,71,680	...	...	...	...	...	...	...	...	...	1,71,680
Purchase and Repair of Insignia of the Order of Indian Empire	1	...	...	...	...	...	...	...	...	...	1
Rewards to Native Chiefs for Political Services	...	...	899	...	...	...	3,875	7,135	...	...	11,909
Rewards for Intelligence and Assistance	...	..	1,759	...	...	...	161	4,467	...	15	6,402
Rents, Rates, and Taxes	...	...	11,459	...	...	...	...	...	...	...	11,459
Imperial Cadet Corps	80,075	...	...	...	...	...	...	..	...	...	80,075
Deputation of Mahomedan gentlemen to Kabul	574	...	...	...	...	...	...	...	...	...	574
Compensation for enhanced duties levied upon new Persian Tariff	15,716	...	...	...	...	...	...	...	...	...	15,716
Sundry Charges	—13,159	1,088	7,296	1,992	8,453	1,777	6,813	19,175	...	...	33,435
Total											
Total Charges in India R	54,00,058	44,657	4,01,484	1,60,659	46,792	1,14,980	7,63,701	23,27,183	95,603	11,07,056	1,04,62,173

	Total India converted into £ at R15=£1 £	697,478
Charges in England—	£	
Contribution towards the Mission to the Court of Persia and Minor Consulates	4,106	
Pay and expenses of Officers employed in connection with the delimitation of the Aden frontier	477	
Moiety of payments in connection with explorations in Western China	139	
Miscellaneous expenditure	216	
	4,938	
Stores for India: Presentation Articles	154	
Total Charges in England £		5,092
Total Charges of Political Agencies, etc. £		702,570

(*a*) Includes Exchange Compensation Allowance.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	10,765	...	2,145	285	1,377	8,418	6,419	...	2,183	17,603	49,195
Botanical and other Public Garden Receipts	126	11,805	1	...	...	3,150	60,865	60,664	2,297	6,808	3,391	1,49,107
Cinchona Plantation Receipts	...	...	...	...	...	1,90,930	...	...	...	2,42,167	...	4,33,097
Receipts on account of Public Exhibitions and Fairs	44,130	5,741	614	...	...	8,077	45,492	61,941	...	...	4,993	1,70,988
Veterinary and Stallion Receipts	61,215	4,331	1,484	...	...	22,979	6,076	7,260	39	2,541	20,048	1,25,973
Fees, etc., levied under Inland Labour Transport Act of 1882	...	9,088	...	...	61,062	17,670	198	...	...	1,110	...	89,128
Examination Fees	1,008	93	15	1,589	...	5,262	70	620	...	1,60,993	10,370	1,80,020
Emigration Fees	...	...	...	...	...	29,285	...	...	...	11,871	...	41,156
Sale of Stores and Materials	75,218	...	...	...	...	...	...	...	...	...	...	75,218
Miscellaneous	11,130	23	200	89	...	1	3,051	5,193	68	3,27,890	28	3,47,673
TOTAL RECEIPTS IN INDIA . R	1,92,827	41,846	2,314	3,823	61,347	2,78,731	1,24,170	1,42,097	2,404	7,55,563	56,433	16,61,555

Total India converted into £ at R15=£1	£	110,770
RECEIPTS IN ENGLAND:		
Sale-proceeds of books, maps, etc.	£	725
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS	£	111,495

No. 42B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Scientific.												
Survey of India (as per details in Account No. 42C., page 102)	15,44,899	...	...	...	...	...	...	...	...	...	...	15,44,899
Botanical Survey	2,943	...	...	500	500	...	...	...	...	23,144	...	27,087
Geological Survey: Superintending Officers (a) R 1,27,989; Establishment R 21,404; General Charges (including Library, Museum, etc.) R 60,371	2,09,764	...		...	...	..	...	...	...	...	...	2,09,764
Inspector of Mines	74,918	...	...	...	...	2,781	...	...	...	...	...	77,699
Exploration of Petroleum, Coal, and Minerals	...	...		...	...	...	...	...	...	24	..	24
Meteorological Department	4,25,536	...	1,506	...	...	...	...	...	...	...	...	4,27,042
Archæological Department	2,96,499	..	...	14,850	...	...	...	...	...	40,083	...	3,51,432
Reporter of Economic Products	32,148	...	...	...	...	...	...	...	...	...	...	32,148
Museums	6,11,119	3,046	...	4,069	...	210	15,250	5,014	...	38,218	9,163	6,86,089
Imperial Institute	5,372	64	...	...	32	140	134	...	...	10	...	5,752
Observatories	...	...	...	...	...	...	...	...	...	...	10,238	10,238
Donations to Scientific Societies	7,464	...	...	...	4,000	8,000	...	...	...	3,173	5,800	28,437
Ethnographical Survey	7,031	3,198	...	2,512	3,346	...	3,200	4,984	...	3,274	1,794	29,339
Bacteriology	82,788	...	...	...	...	8,470	...	...	...	23,954	...	1,15,212
Board of Scientific advice	2,344	...	...	...	...	...	...	...	...	...	...	2,344
Agricultural.												
Experimental Cultivation	1,69,029	55,484	25	11,407	6,779	1,05,876	51,987	18,543	78	27,292	64,324	5,10,824
Chinchona Plantations	...	...	...	...	...	2,14,469	...	...	...	2,29,321	...	4,43,790
Public Exhibitions and Fairs	77,018	3,811	102	6,946	292	18,978	35,493	27,667	1,000	15,102	10,115	1,96,524
Veterinary and Stallion Charges	2,57,872	30,120	16,678	1,21,310	10,167	1,31,548	81,316	1,77,953	9,467	43,320	1,38,390	10,18,147
Botanical and other Public Gardens	1,01,684	38,925	2	7,200	...	1,49,401	1,50,344	99,218	5,058	32,372	16,448	6,00,652
Labour and Emigration.												
Emigration	7,657	44	...	...	...	20,740	1,643	113	.	14,606	−273	44,530
Inland Labour Transport	...	14,509	...	...	63,308	11,741	55	...	...	209	...	89,822
Colonization and Immigration	...		...	513	...		...	...	...	...	...	513
Inspector of Factories	...	5,840	8,592	6,324	617	26,471	6,785	5,708	...	6,328	21,459	88,124
Statistics.												
Director General of Statistics	91,899	...	...	...	...	...	...	...	...	...	...	91,899
Census	41,492	15	...	437	...	1,132	−5	−344	−11	1,449	14,818	58,983
Gazetteer and Statistical Memoirs	1,84,437	25,858	164	24,481	8,152	47,870	36,064	57,269	...	37,788	23,503	4,45,586
Registration of Railway Traffic	...	1,119	420	400	480	8,582	5,918	4,635	...	6,900	20,164	48,618
Registration of River-borne Traffic	...	...	...	...	3,682	4,918	1,548	...	...	...	..	10,148
Provincial Statistics	2,249	10,850	4,611	22,934	1,233	18,289	14,933	4,996	4,185	15,381	4,433	1,04,092
Miscellaneous.												
Imperial Library	44,550	..	...	...	...	...	...	...	...	..	...	44,550
Preservation and Translation of Ancient Manuscripts	...	...	...	...	...	6,200	950	127	...	184	3,000	10,461
Examinations	43,183	...	128	855	...	3,317	810	507	...	...	1,870	50,670
Inspector of Explosives	45,080	...	...	...	...	...	...	...	...	1,34,008	...	1,79,088
Miscellaneous	891	731	...	2,354	...	...	3,918	412	...	1,36,751	...	1,45,057
Refunds	81	6	...	16	11	657	115	154	6	404	1,020	2,470
TOTAL CHARGES IN INDIA . R	43,69,947	1,93,620	32,228	2,27,108	1,02,599	7,83,790	4,10,458	4,06,956	19,781	8,33,295	3,46,272	77,32,054

	India, General to North-West Frontier Province	Madras	Bombay	TOTAL
	R 65,52,487			
Charges converted into £ at R15 = £1	£ 436,832	55,553	23,085	515,470
CHARGES IN ENGLAND: Stores for India		...	...	23,365

Other Charges.

Objects of a literary, scientific or antiquarian character	2,160	
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India"	621	
Expenses attending the preparation of the "Fauna Indica"	639	
Expenses in connection with the publication of the "Flora of Bombay"	269	
Contingent expenses of the India Museum Collection at Kew	268	
Preparation of Tide Tables for Indian Ports	1,140	
Expenses incurred in connection with the Indian Section of the Imperial Institute	1,635	
Remuneration to Officers and others specially employed, and miscellaneous expenditure	4,427	
		11,159
TOTAL CHARGES IN ENGLAND		34,524
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . £		549,994

(a) Including Exchange Compensation Allowance.
(b) Total charges in India for the Bengal Presidency.

D.—Civil Departments

No. 42C.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		R
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,88,183
Head-Quarters Offices:		
Office Establishment and Drawing Branch		1,38,621
Lithographic and Photographic Establishments		1,18,493
Extra Departmental Mapping		292
Engraving Establishment		59,088
Trigonometrical Office Establishment		95,809
N.-W. Frontier Drawing Office Establishment		22,906
Miscellaneous Contingent Charges		73,424
Mathematical Instrument Factory (including cost of Instruments purchased in India)		46,570
Survey Parties:		
Charges of Working Parties		15,01,151
Miscellaneous Charges		92,292
		23,36,829
	R	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 17B, page 42	3,88,939	
" " to Forest Account, Account No. 25, page 55	73,170	
" " for cost of Instruments and Maps supplied to other Public Departments	3,27,263	
" Charged to Advances for Survey Expenses recoverable from private parties	2,558	7,91,93[illegible]
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 42B . R		15,44,89[illegible]
Total converted into £ at R15 = £1 . £		102,99[illegible]

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section E.—Miscellaneous.

Revenue £693,977—Expenditure £4,349,645.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Account of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Territorial and Political Pensions	43	Expenditure	112	...	...	257,469
Civil Furlough	44	Expenditure	112	...	...	238,588
Superannuation	45A	Receipts	113	...	199,159	...
"	45B	Expenditure	114	...	...	2,856,159
Stationery and Printing	46A	Receipts	115	...	71,357	...
"	46B	Expenditure	115	...	...	549,664
"	46C	Details of Charges under Printing Estabts.	116	215,261	...	...
"	46D	Statement showing the value of Stationery Stores supplied to the various Departments.	117	159,293	...	...
"	46E	Statement showing the value of Printing Work, etc., supplied to the various Departments.	118	316,305	...	...
Exchange	47	Receipts	119	...	58,429	...
Miscellaneous	48A	Receipts	120	...	365,032	...
"	48B	Expenditure	121	...	...	447,765
				Total	693,977	4,349,645

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1904.

	R	R	R
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Banda Family.			
Exceeding R5,000 per annum	5,500		
Not exceeding R5,000 per annum	5,400	10,900	
Banpur Family.			
Not exceeding R5,000 per annum		3,600	
Jeitpur Family.			
Not exceeding R5,000 per annum: Dependants of Maharajah Anupgir		4,287	
Kharun Chiefs.			
Exceeding R5,000 per annum: Sirdar Nauraj Khan, son and successor of Sirdar Ayad Khan (Quetta)		3,500	
Mysore Family.			
Not exceeding R5,000 per annum		88	
Oudh Family.			
Not exceeding R5,000 per annum		1,552	
Afghan Refugee.			
Exceeding R5,000 per annum: Naib Noor Mahomed Khan		6,000	
Other Pensions.			
Not exceeding R5,000 per annum:			
Bhonsla Family	144		
Bolia Family	3,951		
Jhansi Family	2,400		
Family of the late Pindara Chiefs	663		
Carnatic Stipendiaries	12,691		
Family of Rao Khosal Sing of Hirapur	1,455		
Kurnool Family	1,741		
Shahgurh Family	180		
Udayagiri Family	153		
Tokeker Family	115		
Nagpur Pensions	984		
Musulipatum Family	885		
Miscellaneous	41,373		
Mahratta Salianadars	27,226	93,961	
		1,23,888	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	16,572		
Toria Kalpahar Family	3,379		
Allowances for the maintenance of religious establishments in Coorg	12,931		
Miscellaneous	1,625	34,507	
TOTAL INDIA GENERAL			1,58,395
Carried forward			1,58,395

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1904—*continued.*

	R	R	R
Brought forward			1,58,395
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhansha Family.			
Exceeding R5,000 per annum:			
Raja Azim Shah		54,167	
Bhonsla Family.			
Exceeding R5,000 per annum:			
Luchman Rao	13,000		
Raghojee Rao (Janojee Family)	60,000		
Luxmi Bai	6,000		
	79,000		
Not exceeding R5,000 per annum	10,450	89,450	
Relatives of the Bhonsla Family.			
Exceeding R5,000 per annum:			
Ahilojee Ahir Rao	7,500		
Not exceeding R5,000 per annum	26,647		
		34,147	
Servants and Dependants of the Bhonsla Family.			
Not exceeding R5,000 per annum		25,987	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding R5,000 per annum		240	
Other Pensions.			
Not exceeding R5,000 per annum:			
Bijragogarh Family	3,030		
Gond Raja of Chanda	3,520		
Pensions from the 2½ lakhs Fund of Saugor	6,622		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	4,576		
Satara Pensions	4,875		
		22,623	
TOTAL CENTRAL PROVINCES			2,26,614
BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Not exceeding R5,000 per annum		1,586	
Mahratta Salianadars		24,702	
Relatives of the Bhonsla Family.			
Not exceeding R5,000 per annum:			
Bijju Bai	120		
Bhonsla Family	74		
Sadasheo Rao Palker	300		
		494	
		26,782	
Charitable Allowances.			
Not exceeding R5,000 per annum		1,213	
TOTAL BERAR			27,995
Carried forward			4,13,004

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

		R	R
Brought forward .		...	4,13,004
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government—			
Kinwun Mingyi		9,000	
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	72,208		
Shan and other Chiefs	4,311		
Officials of the late Burmese Government	25,450		
Delhi Family	7,833		
Refugee Princes	4,268		
Talifoo Refugee Princes	3,600		
		1,17,670	
TOTAL BURMA .			1,26,670
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding R5,000 per annum:			
Bar Senapati's Family	2,560		
Raja Purandar Sing's Family	15		
,, Chandra Kanta Sing's Family	210		
Other Pensions	4,396		
		7,181	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		121	
TOTAL ASSAM .			7,302
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, the Nawab of Moorshedabad	(a) 2,30,000		
Nazrut Ali and Ali Mirza	17,500		
Nawab Syud Mahomed Zynalabdeen Khan Bahadoor . .	442		
Syud Asad Ali Mirza	15,000		
,, Hosain Ali Mirza	37,000		
,, Mozaffer Ali	10,112		
,, Furshad Mirza	5,000		
,, Wahid Ali Mirza	10,000		
,, Nazir Ali Mirza	10,000		
,, Khakan Mirza	10,000		
Shamsi Jehan Begum Sahiba	99,821		
Syed Mahomed Fyzally Khan and others	28,350		
,, Abdul Hossain Ali	22,820		
	4,96,045		
Not exceeding R5,000 per annum	1,26,885		
		6,22,930	
Oudh Family.			
Exceeding R5,000 per annum:			
Prince Ahid Ali Mirza Kumar Kudr Bahadoor	48,000		
,, Asman Jah Mirza Bahadoor	13,800		
,, Jam Jah Ali Khan Ahmed Mirza	10,200		
,, Mohamed Jalal Mirza Bahadoor	6,000		
,, Mahomed Ijaz Hossain Mirza Bahadoor	355		
Carried forward .	78,355	6,22,930	5,46,976

(a) Including grant of repairs of Nizamut Buildings.

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

BENGAL—*continued.* Brought forward	R 78,355	R 6,22,930	R 5,46,976
Oudh Family—*continued.*			
Exceeding R5,000 per annum:			
Prince Mohamed Ibrahim Ali			
" Kaziris Hossein Fajil Moolook Mirza Bahadoor . .	6,000		
" Kam Buksh Hossein Mirza Bahadoor	6,000		
" Mohamed Abdul Ali Mirza Darojah	6,000		
" Sultan Mirza Mahomed Reza Ali Bahadoor . . .	6,000		
" Dilwar Jah Mirza Bahadoor	6,000		
" Mohamed Asghar Humayun Jah Mirza Bahadoor . .	6,000		
" Hossein Bakar Kamayab Mirza	6,000		
" Mohamed Kaziris Hossein Khursuid Mirza Bahadoor .	6,000		
" Mahomed Askari Buland Jah	6,000		
" Mahomed Afsarul Moolook Mirza Bahadoor . . .	6,000		
" Mahomed Babar Mirza	6,000		
" Kesra Bukht	6,000		
	1,56,355		
Not exceeding R5,000 per annum	1,03,832		
		2,60,187	
Khurda Family.			
Exceeding R5,000 per annum:			
Raja Mokundo Deb		27,733	
Chitpore Family.			
Not exceeding R5,000 per annum		8,113	
Maharajah Shitul Roy's Family.			
Exceeding R5,000 per annum:			
Kumar Rupnarayan Sing		16,998	
Mysore Family.			
Exceeding R5,000 per annum:			
Fatiah Allowance	6,500		
Not exceeding R5,000 per annum	19,620		
		26,120	
Other Pensions.			
Not exceeding R5,000 per annum:			
Rajmehal Family	8,887		
Purneah Family	3,755		
Bissenpore Raj Family	1,532		
Ungul Pensions	1,418		
Goomesur Raj Family	1,440		
Family of Raja Kader Bux Khan and Kader Hossein Khan .	660		
Nawab Mooneeodwallah's Family	750		
Banki Pensions	69		
Heirs of Shaib Bux Bibee	600		
Porahat Raj Family	110		
Family of Moulana Mohamed Asiff	124		
Family of Rajah Runjeet Sing	55		
Raja Raj Bulluv's Family	23		
Miscellaneous	14,969		
		34,392	
CHARITABLE ALLOWANCES.		9,96,473	
Exceeding R5,000 per annum:			
Unne-chutter charges paid in Cuttack and Balasore . . .		6,125	
TOTAL BENGAL .			10,02,598
Carried forward .			15,49,574

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st Ma[rch] 1904—*continued.*

		R	R
Brought forward			15,49,5[illegible]
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding R5,000 per annum:			
Mirza-Solaiman Qadr	12,000		
Badshah Bahu Begum	9,000		
Ummat-uz-Zohra Begum, (daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.)	197		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	6,000		
	27,197		
Not exceeding R5,000 per annum	1,61,870		
		1,89,067	
Ex-Royal Family of Delhi.			
Not exceeding R5,000 per annum		45,697	
Maharajah of Benares.			
Exceeding R5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Punjab State Pensioners.			
Exceeding R5,000 per annum:			
Shahzada Basdeo Singh	7,600		
Rani Dokhni	1,157		
		8,757	
Other Pensions.			
Exceeding R5,000 per annum:			
Rani Ram Nandan Koar, Agra	12,000		
Sayed Ahmad Shah of Meerut	11,000		
Sayed Husain Shah, Bulandshahr	3,200		
Ganga Bai, Benares	8,400		
Raja Narpat Singh, Fatehpur	7,307		
Limbin Mintha	9,960		
Sayed Dost Muhamad Khan, Bulandshahr	5,393		
	57,260		
Not exceeding R5,000 per annum:			
Family of Tafazzul Hosain Khan	18,147		
" ex-Nawab of Farukabad	7,891		
" late ex-Raja of Coorg	2,930		
" late Nawab of Jhajjar	10,727		
" late Raja of Jhansi	1,628		
" late Rahmut-ulla Khan of Bareilly	2,275		
" Shah Jalil and Shah Sultan of Bareilly	2,091		
" Sultan Mohammad Mirzah-Shafi, Prince of Persia	1,532		
" Nawab-Suja-ud-daula	789		
" late ex-Nawab of Banda	1,200		
" Khair-andesh Khan of Bareilly	1,237		

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	R	R	R
Brought forward	57,260 50,447	3,43,521	15,49,574
UNITED PROVINCES OF AGRA AND OUDH —*continued.*			
Not exceeding R5,000 per annum—continued.			
Other Pensions—*continued.*			
Family of late Nawab Kasim Ali Khan of Benares	246		
" Saiyed Baqar Ali Khan	21		
" late Husain Ali Khan	168		
" Moulvi-Zia-Ulla Khan of Bareilly	2,318		
Moradabad Minhadars	2,838		
Commutations of Pensions	5,903		
Miscellaneous	23,518		
	85,459	1,42,719	
Bahu Begum's Zamanat Wasika.			
Exceeding R5,000 per annum:			
Baker Ali Khan	6,168		
Not exceeding R5,000 per annum	91,124	97,292	
Bahu Begum's Amanat Wasika.			
Exceeding R5,000 per annum:			
Mirza Mehdi Hasan Khan Bahadur	8,913		
" Mehdi Hussain Khan	10,969		
" Hadi Ali Khan	6,645		
Sitara Begum	6,255		
	32,782		
Not exceeding R5,000 per annum	1,54,569	1,87,351	
		7,70,883	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	8,053		
Ranbir Singh (Family of Raja Lal Singh)	5,850		
	13,903		
Not exceeding R5,000 per annum:			
Family of Raja Lal Sing	4,222		
Punjab State Pensioners	2,360		
Jalaun Pensions	11,161		
Family, Raja Prithi Pal Shah	86		
" late Raja Himmat Bahadur	686		
" late ex-Nawab of Banda	300		
" late Thakur Daya Ram of Hathras	320		
Dependants of late Raja Khet Singh of Jaitpur	81		
Miscellaneous	23,568		
	42,784	56,687	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			8,27,570
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Delhi Royal Family.			
Exceeding R5,000 per annum:			
Mirza Suraya Jah	10,508		
Not exceeding R5,000 per annum	12,331	22,839	
Other Pensions.			
Exceeding R5,000 per annum:			
Dharm Kuar	10,000		
Raja Ali Bahadur Khan	10,000		
Teka Gogan Sing	7,862		
	27,862		
Not exceeding R5,000 per annum:			
Family of the ex-King of Cabul (Shahzaman)	20,497		
Lahore Royal Family	6,707		
Family of the Nawab Surfraz Khan of Multan	2,537		
" of a Jagirdar in Rohtak	696		
Bolia Family	48		
Miscellaneous	33,335		
	63,820	91,682	
		1,14,521	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Sardarni Kripa Devi	10,000		
Not exceeding R5,000 per annum:			
Delhi Royal Family	16,954		
Family of Nawab of Jhajjar	8,977		
Disbanded soldiers of the late Sikh Government	1,102		
Family of ex-King of Cabul (Shahzaman)	1,243		
Miscellaneous	31,312		
	59,588	69,588	
TOTAL PUNJAB			1,84,109
Carried forward			25,61,253

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	R	R	R
Brought forward		...	25,61,253
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding R5,000 per annum—			
Ghulam Kasim Khan (Nawab of Tonk)	18,000		
Not exceeding R5,000 per annum	37,572	55,572	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		4,230	
TOTAL NORTH-WEST FRONTIER PROVINCE			59,802
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding R5,000 per annum:			
Her Highness Nawab Khair-un-Nissa Begum	33,649		
Kurshed-un-Nissa Begum Sahiba	10,608		
Rahim-un-Nissa Begum	5,400		
Rauf Ahmad Khan	5,400		
Prince Ghulam Mohammad Ali, Khan Bahadur, present Prince of Arcot	59,600		
	1,14,657		
Not exceeding R5,000 per annum	1,91,230		
Miscellaneous	25,806	3,31,693	
Tanjore Pensions.			
Exceeding R5,000 per annum:			
Gauramba Bahi Sahiba	9,600		
Jayamba Bahi Sahiba	9,600		
Ramakumaramba Bahi Sahiba	9,600		
Thipamba Bahi Sahiba	9,600		
Bhavani Bahi Sahiba	6,000		
	44,400		
Not exceeding R5,000 per annum	37,464		
Miscellaneous	128	81,992	
Masulipatam Pensions.			
Not exceeding R5,000 per annum	16,550		
Miscellaneous	40	16,590	
Kurnool Pensions.			
Exceeding R5,000 per annum:			
Muhamad Daud Khan Bahadur	8,400		
Not exceeding R5,000 per annum	20,919		
Miscellaneous	6	29,325	
Other Pensions			
Not exceeding R5,000 per annum:			
Palkonda Pensions	3,960		
Maisur Pensions	8,690		
Gumsur Pensions	5,425		
Golconda Pensions	3,253		
Cuttack Pensions (Raja Pillai Family)	144		
Commutation of Pensions	32,327		
Tomb and Mosque Allowance	2,463		
		56,262	
		5,15,862	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		1,494	
TOTAL MADRAS			5,17,356
Carried forward			31,38,411

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	R	R	R
Brought forward	.	...	31,38,411
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding R5,000 per annum :			
Ziāun nissa Begum			
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	14,312		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	6,000		
Investment into Trust Fund until the death of Ziāun-Nissa Begum for benefit of the descendants of the Nawab of Surat	10,000		
	37,000		
	67,312		
Not exceeding R5,000 per annum	240	67,552	
Berar Pensions.			
Not exceeding R5,000 per annum		3,638	
Najmudin Khan's Family.			
Exceeding R5,000 per annum :			
Mir Sadrudin Khan Waled Ajmudin		7,291	
Yeomen Stipendiaries.			
Exceeding R5,000 per annum :			
Sultan Ahmadbin Fadil	39,384		
Not exceeding R5,000 per annum	7,205	46,589	
Satara Pensions.			
Exceeding R5,000 per annum :			
Rajeram Bhosle	30,000		
Not exceeding R5,000 per annum	14,150	44,150	
Angria Family Pensions.			
Not exceeding R5,000 per annum		2,323	
Pensions granted on the conquest of Sindh.			
Exceeding R5,000 per annum :			
His Highness Mir Hosein Ali Khan	36,000		
" " Mir Nur Muhamad Khan	26,400		
" " Mir Fateh Khan	22,000		
" " Mir Abdul Hosein Khan	9,600		
Widow of His Highness Mir Hosein Ali Khan	9,600		
Mir Rustom Khan	15,600		
Mir Ali Madut Khan	11,400		
Mir Gulam Muhamed Khan	10,800		
Mir Shah Muhammad Khan	466		
Mir Maharah Khan	12,000		
Widows and descendants of the late Mir Shaheb Navaz Khan	6,336		
Mir Gulam Murtoza Khan, son of Mir Shah Mahomad Khan	7,194		
	1,67,396		
Not exceeding R5,000 per annum	97,339		
Stipends of the descendants of the ex-Amirs of Sindh	303	2,65,038	
Shaha Gazi Family Pensions.			
Not exceeding R5,000 per annum		1,493	
Other Pensions.			
Exceeding R5,000 per annum :			
His Highness Aga Sultan Mohamad Shah	13,000		
Shambu Sing Anandsingh	5,996		
Mir Tharo Khan	9,000		
Sir Michael DeLima D'Souza	7,000		
Shermia Bapu Mia	7,500		
Carried forward	42,496	4,38,074	31,38,411

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	R	R	R
Brought forward	42,496	4,38,074	31,38,411
BOMBAY—*continued.*			
Other Pensions—*continued.*			
Not exceeding R5,000 per annum:			
Nagpore Family	370		
Patwardhan Family	3,008		
Peshwa Pensions	2,496		
Family of the late Nawab of Broach	7,998		
Heads of Tribes at Aden	7,593		
Kirparam's Family	2,828		
Mandvi Raja's Family	1,500		
Peint Pensions	1,916		
Thoke Family	1,843		
Mandargir Family	60		
Tanjore Family	8,171		
Family of the Nawab of Bednur	550		
Sumant Family	1,368		
Dhamadhare Family	920		
Jadhav Family	360		
Naikra Family	441		
Sowanur Divan's Family	190		
Family of Jesur Khan Jambhal	200		
Family of Sher Khan Dinamia	320		
Nagar Parker Rana Family	323		
Raji Bahadur Family	150		
Bhonsle Family Pensions	884		
Miscellaneous	35,861		
	79,350	1,21,846	
		5,59,920	
CHARITABLE ALLOWANCES.			
Funeral and Marriage expenses of Mirs and other Political stipendiaries	816		
Miscellaneous	240		
		1,056	
TOTAL BOMBAY			5,60,976
TOTAL IN INDIA R			36,99,387
Total India converted into £ at R15=£1, £			246,626
CHARGES IN ENGLAND:		£	
Members of the Family of the late Maharajah Duleep Singh		9,692	
Members of the Bengal Nizamut Family		1,151	
TOTAL IN ENGLAND £			10,843
TOTAL TERRITORIAL AND POLITICAL PENSIONS £			257,469

No. 44.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1904.

	R	
IN INDIA:		
India, General	*—1,363*	
Assam	2,486	
Bengal	141	
United Provinces of Agra and Oudh	2,014	
Punjab	70	
Madras	764	
Bombay	159	
TOTAL IN INDIA R		4,271
Total India converted into £ at R15=£1, £		285
CHARGES IN ENGLAND:	£	
Indian Civil Service	96,480	
Military Officers in Civil employ	72,729	
Uncovenanted Service	58,973	
Bengal Pilot Service	1,558	
Royal Indian Marine	8,563	
TOTAL IN ENGLAND £		238,303
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES £		238,588

No. 45A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
INDIA.												
Subscriptions to the Military Fund	8,332	...	...	...	...	...	535	923	...	3,731	2,648	16,169
Subscriptions to the Military Orphan Fund	2,374	...	...	...	...	25,240	177	109	...	...	...	27,900
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	...	1,542	...	1,542
Subscriptions under the Indian Civil Service Family Pension Regulations	35,167	40,533	1,390	59,950	15,745	1,05,376	1,06,076	49,043	10,154	76,413	87,627	5,87,474
Subscriptions to the Bengal Civil Fund	36,385	7,399	...	20,509	5,661	57,132	55,956	31,172	...	942	3,191	2,18,347
Subscriptions to the Madras Civil Fund	5,129	...	...	...	...	97	...	...	...	20,860	...	26,086
Subscriptions to the Bombay Civil Fund	4,378	...	...	...	...	...	...	...	...	...	34,357	39,235
Family Subscriptions of Native Members of the Indian Civil Service	194	...	...	...	...	2,999	997	...	...	...	...	4,190
Contributions for Pensions and Gratuities. (a)	3,25,203	19,546	32,761	35,020	6,397	71,764	10,996	65,709	780	78,360	1,95,594	8,51,130
Deductions for Marine Pension Fund	22,898	...	...	...	...	12,105	...	...	...	...	...	35,003
Miscellaneous	...	...	...	...	...	...	123	6,297	...	...	86	6,506
TOTAL RECEIPTS IN INDIA . R	4,40,560	67,478	34,151	1,15,479	27,803	2,74,713	1,83,860	1,53,253	10,934	1,81,848	3,23,503	18,13,582

Total India converted into £ at R15 = £1 . £ 120,905

ENGLAND.	£	£	
Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company		11,997	
Subscriptions in respect of the India Office Provident Fund		1,578	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund	2,056		
Madras Civil Service Annuity Fund	477		
Bombay Civil Fund: Annuity Branch	445		
Bengal Civil Fund	387		
Madras Civil Fund	38		
Bombay Civil Fund: Provident Branch	573		
Bengal Military Orphan Society	14,440		
Bengal Military Fund	20,681		
Madras Military Fund	10,209		
Bombay Military Fund	6,986		
Madras Medical Fund	104		
Indian Navy Fund	544		
		56,940	
Subscriptions towards Indian Civil Service Family Pensions		7,378	
Contributions towards Leave Allowances and Pensions of Civil Officers lent from India for Imperial Service		361	
TOTAL RECEIPTS IN ENGLAND . £			78,254
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES . £			199,159

(a) Besides R7,47,133 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

E.—Miscellaneous

No. 45B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
INDIA.	R	R	R	R	R	R	R	R	R	R	R	R
Superannuation and Retired Allowances of the Revenue and other Public Depts.	6,12,606	4,08,409	1,72,732	4,66,940	1,29,887	25,64,931	23,65,199	12,73,889	86,831	18,19,786	21,90,580	[illegible]
Compassionate Allowances	11,418	3,263	86	...	1,306	14,291	20,433	29,293	8,953	23,055	42,479	[illegible]
Gratuities	8,164	2,580	2,807	12,520	2,639	12,226	11,614	7,829	3,997	18,041	14,217	[illegible]
Pensions for Distinguished and Meritorious Services	...	...	...	208	...	...	...	5,995	13,030	...	...	[illegible]
Marine Pensions and Gratuities	300	7,398	...	...	...	28,861	...	...	...	...	46,928	[illegible]
Donations to Service Funds	...	...	...	...	...	...	...	...	...	25,273	...	[illegible]
Pensions of the Military Fund	3,145	...	...	...	..	4,396	26,725	464	...	17,701	11,944	[illegible]
Pensions of the Military Orphan Fund	...	396	...	3,334	3,511	38,065	13,847	15,725	5,592	...	6,007	[illegible]
Pensions of the Medical Retiring Fund	...	...	...	...	...	...	...	...	...	2,867	...	[illegible]
Pensions of the Bengal Civil Fund	1,170	...	...	...	...	...	...	...	...	...	...	[illegible]
Pensions of the Madras Civil Fund	...	1,500	...	...	...	...	750	750	...	5,594	1,114	[illegible]
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	...	...	533	[illegible]
Pensions under the Indian Civil Service Family Pension Regulations	6,000	...	...	...	...	...	...	...	...	...	...	[illegible]
Contributions for Pensionary Charges of District Board Officials	...	...	15,270	...	...	...	...	...	...	...	...	[illegible]
Refunds	2,285	802	37	...	21	2,723	29	2,320	...	280	670	[illegible]
TOTAL CHARGES IN INDIA R	6,45,088	4,24,348	1,90,932	4,83,002	1,37,364	26,65,493	24,38,597	13,36,265	1,18,403	19,12,597	23,14,47[illegible]	[illegible]

Total India converted into £ at R15=£1 . . [illegible]

ENGLAND.	£	£
Pensions for Distinguished and Meritorious Services		8,963
Pensions on retirement of Officers of the following classes:—		
India Office:		
Superannuation	26,785	
Compensation (on reduction of staff)	13,317	
Compassionate	2,612	
		42,714
Judges of the High Courts in India		35,223
Bishops of Calcutta and Bombay		2,300
Uncovenanted Service of India		390,223
Bengal Pilot Service		5,786
Royal Indian Marine		11,799
Pensions of Officers, etc., of Establishments of the late East India Company, now abolished:—		
Officers, etc., of the St. Helena Establishment pensioned on the abolition of the Commercial Charter in 1834	87	
Officers, etc., of the Home Establishment, pensioned between 1834 and 1858	591	
Professors at the Military College at Addiscombe	273	
Officers of the late Indian Navy	8,463	
		9,414
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		12,176
Pensions payable in respect of the India Office Provident Fund		3,024
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		5,777
Compassionate and Miscellaneous Pensions		7,628
		535,027
Gratuities		1,386
Gratuities granted on retirement to Members of the Uncovenanted Service of India		1,412
Relief to distressed Natives of India		89
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, etc.)		360
		538,274
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	350,674	
Madras Civil Service Annuity Fund	91,742	
Bombay Civil Fund: Annuity Branch	102,432	
Bengal Civil Fund	153,246	
Madras Civil Fund	64,987	
Bombay Civil Fund: Provident Branch	41,715	
Bengal Military Orphan Society	57,647	
Bengal Military Fund	217,734	
Madras Military Fund	192,131	
Bombay Military Fund	107,122	
Bengal Medical Retiring Fund	10,280	
Madras Medical Fund	59,235	
Bombay Medical Retiring Fund	2,208	
Indian Navy Fund	15,104	
		1,466,257
Indian Civil Service Family Pensions		7,191

No. 46A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1904.

	India, General	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
RECEIPTS.	R	R	R	R	R	R	R	R	R	R	R	R
Receipts from Sale of Stationery, etc.	293	270	...	7,825	210	1,31,659	75,473	59,399	2	15,785	3,573	2,94,489
Sale of Gazettes and other Publications	86,668	4,045	512	29,046	1,401	95,605	99,476	4,153	3	57,526	26,959	4,05,394
Other Press Receipts	66,859	14,697	3,706	4,791	2,745	48,845	59,404	88,594	8,348	32,615	39,866	3,70,470
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . R	1,53,820	19,012	4,218	41,662	4,356	2,76,109	2,34,353	1,52,146	8,353	1,05,926	70,398	10,70,353
Total India converted into £ at R15 = £1 . . £												71,357

No. 46B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CHARGES.	R	R	R	R	R	R	R	R	R	R	R	R
Stationery Office at the Presidency	...	...	...	...	...	1,90,862	...	...	...	44,521	32,978	2,68,361
Purchase of Stationery	1,024	8,117	319	21,983	6,275	22,45,543	65,161	1,18,293	21,217	2,73,717	5,86,125	33,47,774
Printing at Private Presses	4,582	8,895	2,396	5,691	435	38,742	40,196	59,867	6,992	1 30,070	12,446	3,10,312
Printing Establishment and Charges (as per details in Account No. 46C)	8,33,936	97,260	21,470	4,05,761	68,154	3,83,850	3,47,384	2,18,654	23,206	4,02,523	4,26,712	32,28,910
Refunds	4,755	...	1	189	...	1,729	304	...	16	428	40	7,462
Stationery supplied from Central Stores to the several Governments	*—27,73,825*	1,15,594	18,044	2,72,772	35,623	6,14,712	4,16,694	1,31,325	18,109	6,63,409	4,87,543	...
Ditto ditto Census Department	*—831*	...	...	...	...	...	...	...	...	...	...	*—831*
Ditto ditto Postal Department	*—2,35,190*	...	...	...	...	...	...	...	...	...	...	*—2,35,190*
Ditto ditto Telegraph Department	*—29,820*	...	...	...	...	...	...	...	...	...	*—17*	*—29,837*
TOTAL CHARGES IN INDIA . R	*—21,95,369*	2,29,866	42,230	7,06,396	1,10,487	34,75,438	8,69,739	5,28,139	69,540	15,14,668	15,45,827	68,96,961

	India, General to North-West Frontier Province	Madras.	Bombay.	TOTAL.
(Total charges in India, India General to North-West Frontier Province)	R38,36,466 (a)			
Charges in India converted into £ at R15 = £1	£ 255,765	100,978	103,055	459,798
CHARGES IN ENGLAND :				
Stores for India	£ 47,405 (b)	25,656	7,048	80,109
Stationery, Printing, and Book-binding for the India Office, etc. . . £				9,757
TOTAL CHARGES IN ENGLAND £				89,866
TOTAL CHARGES FOR STATIONERY AND PRINTING £				549,664

(a) Total charges in India for the Bengal Presidency.

(b) Total charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the charges in England cannot be divided among the several Provinces.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Superintending Officers	17,656	4,574	1,750	7,650	3,808	15,346	18,767	8,080	3,000	23,970	28,697	1,33,298
Establishment	5,88,516	65,808	13,277	2,89,873	53,378	2,87,307	1,84,616	96,293	8,021	2,53,094	3,03,056	21,43,239
Purchase of Materials and Stock	11,970	7,444	70	36,037	510	15,853	80,372	44,684	3,996	83,943	39,915	3,24,794
Work done at contract rates	2,62,698	...	1,079	18,010	...	7,901	...	127	...	..	...	2,89,815
Travelling and other Allowances	...	755	...	2,314	76	4,827	5,604	3,150	122	1,263	1,547	19,658
Official Postage	73,587	2,421	151	14,373	1,136	334	18,981	7,352	...	10,856	11,328	1,40,519
Contingencies	76,592	16,258	2,278	37,504	6,730	34,217	30,644	14,485	2,345	34,683	42,169	2,97,905
Lithography	...	...	2,865	...	2,516	180	8,400	44,483	5,722	...	...	64,166
Government Publications	...	...	...	...	...	17,885	...	...	..	...	...	17,885
Branch Press (Simla)	2,73,507	...	...	...	...	...	...	...	...	...	...	2,73,507
Foreign Department Press	24,650	...	...	...	...	.	...	...	...	...	...	24,650
Military Department Press	3,316	...	...	...	...	...	...	...	...	...	...	3,316
Private Secretary's Press	34,249	...	...	...	...	...	...	...	...	...	...	34,249
Residency Press (Mysore)	3,395	...	...	...	...	...	...	...	...	...	...	3,395
Jail Press (Mercara)	2,245	...	...	...	...	...	...	...	...	...	...	2,245
	13,72,381	97,260	21,470	4,05,761	68,154	3,83,850	3,47,384	2,18,654	23,206	4,07,809	4,26,712	37,72,641
Deduct—Printing Works done for Postal, Telegraph and Census Departments . (*a*)	*5,38,445*	...	...	...	...	...	...	...	...	*5,286*	...	*5,43,731*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 46B. . R	8,33,936	97,260	21,470	4,05,761	68,154	3,83,850	3,47,384	2,18,654	23,206	4,02,523	4,26,712	32,28,910
Total India converted into £ at R15=£1 . £												215,261

(*a*)

	India, General.	Madras.	TOTAL.
	R	R	R
Postal Department	4,22,851	3,953	4,26,804
Telegraph "	1,02,569	198	1,02,767
Census "	13,025	1,135	14,160
TOTAL	5,38,445	5,286	5,43,731

No. 46D.—STATEMENT showing the value of STATIONERY STORES supplied to the various Departments of Government in the Year ended 31st March 1904.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Berar.	Burma.	Assam	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue, including District Administration	881	28,979	7,926	49,256	11,578	71,868	47,834	53,016	15,006	2,15,760	88,065	5,90,169
Opium	...	...	...	...	4	3,579	...	...	...	...	408	3,991
Salt, Customs and Excise	...	1,258	..	1,346	115	9,295	1,206	870	31	47,730	19,462	81,313
Forest	...	5,696	585	5,172	989	2,049	2,946	3,870	112	18,362	6,809	46,590
Stamps, Assessed Taxes and Registration	...	142	167	181	746	9,220	672	...	...	54,151	2,515	67,794
Post Office	...	...	...	...	...	...	...	.	...	11,763	78,127	89,890
Telegraph	...	...	...	...	...	...	...	...	...	2,218	2,036	4,254
Mint	...	...	...	...	...	...	...	...	...	...	207	207
General Administration	...	11,090	1,117	13,910	6,915	24,147	10,416	23,508	3,422	36,826	17,699	1,49,050
Law Courts and Jails	...	6,158	6,356	14,022	4,035	64,486	49,507	62,950	10,802	52,316	33,438	3,04,070
Police	...	5,150	947	30,918	9,082	47,814	26,065	22,589	4,174	25,137	34,761	2,06,637
Education	...	1,389	253	2,590	1,807	6,853	5,458	3,158	188	20,619	9,156	51,471
Medical	...	1,669	107	2,730	886	4,847	2,037	2,344	608	10,819	8,197	34,244
Printing	...	253	...	...	...	(a)4,03,458	...	...	...	...	...	4,03,711
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	...	1,341	...	1,194	99	3,402	242	6,121	221	7,028	15,772	35,420
Military and Marine	...	...	...	...	...	...	...	...	.	32,564	57,687	90,251
Public Works	...	13,836	722	16,785	4,663	18,9[illegible]3	21,633	36,531	292	45,486	22,815	1,81,696
Incorporated Local Funds	...	1,325	812	568	1,498	215	7,977	703	203	35,338	...	48 639
TOTAL SUPPLIES IN INDIA	881	78,286	18,992	1,38,672	42,417	6,70,166	1,75,993	2,15,660	35,059	6,16,117	3,97,154	23,89 397
Total India converted into £ at R15=£1											£	159,293

(a) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 46 E.

No. 46E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1904.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue, including District Administration . .	5,519	30,671	7,571	1,69,297	1,928	18,769	36,285	11,237	1,057	74,819	1,84,601	5,41,754
Opium	...	...	...	...	...	20	14,557	...	...	...	37	14,614
Salt, Customs and Excise .	373	4,107	12	5,010	23	8,602	8,711	305	...	24,838	34,756	86,737
Forest	88	6,565	1,998	11,531	223	753	9,204	1,772	...	1,851	40,965	74 950
Stamps, Assessed Taxes and Registration . . .	...	1,997	783	4,799	44	1,545	12,404	...	...	368	20,712	42,652
Post Office	70,284	...	...	...	...	...	...	...	...	3,953	200	74,437
Telegraph	19,873	...	...	...	33	...	...	...	...	198	266	20,370
Mint	889	...	...	...	...	...	...	...	...	...	313	1,202
General Administration .	6,06,898	1,01,964	36,580	1,10,116	67,878	1,84,286	3,08,703	1,21,571	11,291	1,27,031	2,03,662	18,79,980
Law Courts and Jails . .	35,210	30,743	6,220	60,223	122	39,962	90,044	29,526	3,170	33,251	70,410	3,98,881
Police	6,807	23,892	1,165	54,744	1,305	12,239	47,287	16,665	2,565	17,956	46,582	2,31,207
Education	8,031	1,505	1,211	7,839	2,077	23,883	7,261	4,703	166	17,633	21,397	95,706
Medical	9,233	9,118	964	12,083	1,421	6,665	20,700	5,053	1,778	6,427	33,247	1,06,689
Printing	19,069	551	338	9,962	774	24,595	21,029	1,340	105	10,509	15,757	1,04,029
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments .	1,29,249	2,839	142	87,033	...	2,07,259	4,938	4,128	75	20,865	19,917	4,76,445
Military and Marine . .	2,11,602	...	...	12,061	543	...	...	...	...	25,519	12,185	2,61,910
Public Works . . .	52,036	17,518	...	34,561	18,303	41,849	416	14,148	82	28,489	32,277	2,39,679
Incorporated Local Funds .	...	...	...	...	191	104	...	18,957	1,754	71,261	1,065	93,332
TOTAL SUPPLIES IN INDIA .	11,75,161	2,31,470	56,984	5,79,259	94,865	5,70,531	5,81,539	2,29,405	22,043	4,64,968	7,38,349	47,44,574
								Total India converted into £ at R15=£1			£	316,305

No. 47.—ACCOUNT of Exchange Credited as Revenue in the Year ended 31st March 1904.

	Net Sterling.	Exchange at average rate obtained for Bills, etc. — Credits.	Exchange at average rate obtained for Bills, etc. — Debits	Exchange at contract and fixed rates. — Credits.	Exchange at contract and fixed rates. — Debits.	Further Credits. On account of Stores used on Revenue Account.	Net Result. — Credit.	Net Result. — Debit.
REVENUE AND EXPENDITURE IN ENGLAND.	£	R	R	R	R	R	R	R
Revenue in England	746,744	...	34,262	...	...	...	...	34,262
Expenditure in England	18,146,474	8,32,587	...	...	...	...	8,32,587	...
Net Expenditure in England	17,399,730	8,32,587	34,262	..	...	...	7,98,325	...
REMITTANCES.								
Railway Companies—Capital Account.								
Guaranteed.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	86,950	3,990	...	...	...	*1,122*	2,868	...
Madras Railway	200,392	9,194	...	...	8,59,807	10,19,282	1,68,669	...
	287,342	13,184	...	...	8,59,807	10,18,160	1,71,537	...
State.								
Net Withdrawals in India:								
Southern Mahratta Railway	*41,730*	1,914	...	73,733	...	...	75,647	...
Mysore Railway	8,662	...	397	13,992	...	...	13,595	...
Indian Midland Railway	221,934	...	10,183	...	1,10,157	...	...	1,20,340
Bengal-Nagpur Railway	40,496	...	1,858	...	6,594	...	...	8,452
Assam-Bengal Railway	*81,720*	3,750	...	...	...	...	3,750	...
Burma Railway	113,526	...	5,209	...	...	...	...	5,209
Net Withdrawals in England:								
Bengal Central Railway (a)	3,111	143	...	...	...	...	143	...
Rohilkund-Kumaon Railway (b)	19,754	906	...	...	...	...	906	..
	238,303	6,713	17,647	87,725	1,16,751	...	94,041	1,34,001
	49,039	19,897	17,647	87,725	9,76,558	10,18,160	2,65,578	1,34,001
Other Remittance Account.								
Net Receipts in India:								
Transactions with H. M.'s Imperial Government—								
Postal and Money Order Transactions	*114,715*	...	5,263	...	...	...	...	5,263
Other Transactions	*1,672,017*	...	76,715	8	...	...	...	76,707
Other Remittance Transactions—								
East Indian Railway Advances	593,894	27,249	...	...	...	...	27,249	...
Rajputana-Malwa Railway Advances	154,217	7,076	...	...	...	...	7,076	...
South Indian Railway Advances	122,311	5,612	...	...	...	..	5,612	...
Bengal and North-Western Railway Advances	147,121	6,750	...	...	...	...	6,750	...
Great Indian Peninsula Railway Advances	541,547	24 847	...	...	...	...	24,847	...
Family and Miscellaneous Remittances made by means of Rolls, etc.	44,775	2,054	...	...	...	...	2,054	...
Other Transactions	307,027	14,087	...	...	59,174	...	...	45,087
	124,160	87,675	81,978	8	59,174	...	73,588	1,27,057
Total Remittances	173,199	1,07,572	99,625	87,733	10,35,732	10,18,160	3,39,166	2,61,058

Net Credit on account of Exchange on Remittances	R	78,108
Add—Credit on account of Exchange on Net Expenditure in England	R	7,98,325
Total Amount credited as Revenue in Account No. 2	R	8,76,433
Ditto ditto converted into £ at R15=£1	£	58,429

Note.—Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee, and at the average rate of the year or at contract and fixed rates.

(*a*) Although for convenience classified among the State Railways, this Line is the property of the Bengal Central Railway Company.

(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.

No. 48A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Gain by Exchange	...	...	...	...	...	...	...	...	59	...	1,063	1,122
Premium on Bills	1,97,621	1,064	99	22,451	91	37,599	6,408	3,973	1,840	25,607	43,400	3,40,153
Recoveries of Famine Expenditure	107	1,17,179	2,709	...	...	...	39	...	...	...	95,522	2,15,556
Unclaimed Deposits	15,779	13,659	17,305	8,254	...	7,78,386	95,251	1,19,688	1	75,505	35,059	11,58,887
Treasure Trove	57	285	36	1	...	370	327	...	...	786	1,049	2,911
Unclaimed Bills of Exchange of more than three years' standing	501	5	...	47	...	638	443	117	33	53	135	1,972
Sale-proceeds of Durbar Presents	3,261	...	...	334	58	2,700	...	464	...	...	61	6,878
Sale of Old Stores and Materials	6,491	1,060	1,994	2,907	716	40,150	3,948	4,378	582	3,002	10,589	75,817
Sale of Land and Houses, etc.	...	4,940	40	572	...	—14,741	25,188	1,05,163	200	...	1,875	1,23,237
Government Audit Fees	31,849	13,110	2,600	47,927	1,448	66,674	36,780	101	...	19,141	18,179	2,37,809
Khedda Receipts	...	...	...	54,729	...	...	...	...	...	...	...	54,729
Contributions	...	44,998	14,276	...	3,219	62,840	8,109	39,957	4,642	77,921	2,34,555	4,90,517
Rents	6,030	21,418	648	5,16,995	23,696	33,723	1,10,665	13,057	16	5,64,349	1,118	12,91,715
Rates and Taxes	64	12,359	1,21,163	...	1,380	...	...	...	...	...	...	1,34,966
Miscellaneous Fees, Fines, and Forfeitures	68,610	1,669	125	16,047	678	42,062	689	11,423	829	57,966	9,533	2,09,631
Percentages chargeable on European Stores	1,01,046	249	...	16,215	213	16,442	3,919	11,314	2	13,965	5,216	1,68,581
Extraordinary Items	...	...	...	...	3,556	...	875	...	58,881	...	5,626	68,938
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	...	17,781	...	17,781
Percentage on capital of furniture supplied to high officers	...	529	...	...	...	...	...	...	...	...	...	529
Miscellaneous	30,701	2,130	29,061	2,912	10,154	3,18,285	16,302	1,51,267	79,824	16,459	21,279	6,78,374
TOTAL RECEIPTS IN INDIA R	4,62,117	2,34,654	1,90,056	6,89,391	45,209	13,85,128	3,08,913	4,60,902	1,46,909	8,72,535	4,84,259	52,80,103

Total India converted into £ at R15=£1 . £ 352,007

RECEIPTS IN ENGLAND:

		£	
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		856	
Conscience Money		409	
Recovery in respect of Law Charges incurred in connection with the Traffic in Arms in the Persian Gulf		410	
Miscellaneous Fees, etc.		351	
Sale proceeds of unserviceable stores and receipts on sundry accounts		191	
	£	2,217	
Miscellaneous Receipts connected with the supply of Stores to India:			
Fines and Penalties incurred by Contractors in providing Stores and Freight (less refunds)	10,407		
Recoveries in respect of Stores lost in transit to India	158		
Sale-proceeds of sawdust, etc.	56		
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon	71		
Repayment of expenses incurred in inspecting Stores on behalf of the Mexican Central Railway Company	7		
Departmental Expenses on Stores procured for the use of Troops in China and in Somaliland	109	10,808	
TOTAL RECEIPTS IN ENGLAND		. £	13,025
TOTAL MISCELLANEOUS RECEIPTS		. £	365,032

No. 48B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ALLOWANCES, REWARDS, ETC.:												
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	...	...	288	288
Travelling Allowances to officers attending Examinations	99	3,294	...	929	1,179	4,864	4,405	1,722	681	3,754	3,303	24,230
Rewards for Proficiency in Oriental Languages, etc.	9,134	500	..	31,818	4,020	7,523	5,500	6,333	1,211	4,620	23,011	93,670
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	72,007	6,008	2,719	56,363	9,240	44,982	77,036	42,371	1,039	48,319	47,841	4,07,925
Loss on Specie Remittances	...	...	...	...	...	...	...	...	...	...	6	6
Loss by Exchange on Local Transactions	39,631	...	659	...	...	...	...	521	33,238	...	...	74,049
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	4,127	...	551	...	...	—27,542	5,602	...	...	16,043	21,600	20,381
Cost of Books and Publications	15	203	371	1,257	...	600	14,003	...	...	11,645	2,717	30,811
CHARITY:												
Donations for Charitable Purposes	7,983	1,659	95	2,834	2,738	1,21,721	25,861	5,941	457	60,207	70,354	2,99,850
Charges on account of European Vagrants	59	180	...	66	48	4,220	1,850	2,395	...	1,220	13,639	23,677
MISCELLANEOUS:												
Kheddah Charges	...	...	...	3,83,003	...	...	...	...	...	...	...	3,83,003
Rewards for Destruction of Wild Animals	1,507	21,186	3,183	31,921	13,383	7,110	8,796	4,248	854	14,420	2,970	1,09,578
Petty, Provincial, and Local Establishments	2,213	18,779	49,746	1,51,775	24,107	69,224	24,138	1,76,821	17,820	3,27,176	7,075	8,68,874
Special Commissions of Enquiry	1,77,980	209	...	2,171	32	9,258	...	76	...	119	957	1,90,802
Charges on account of Pear Fishery	...	...	...	...	...	...	...	...	...	20,373	...	20,373
Irrecovlerable Temporary Loans written off	64,247	12,12,723	481	5,247	...	1,05,637	12,154	6,49,099	17	6,975	8,63,404	29,19,984
Contributions	25,987	10,025	2,337	19,425	53,825	20,994	2,288	7,965	...	2,29,762	1,151	3,73,759
Extraordinary Items	...	...	...	...	...	...	...	...	200	...	...	200
Rents, Rates, and Taxes	24,040	1,505	1,800	26,116	2,799	30,799	...	...	...	7,624	1,52,881	2,47,564
Charges in connection with the visit of the Duke of Connaught	4,940	...	...	...	...	...	...	...	...	...	...	4,940
Petty Construction and Repairs	572	196	...	...	488	...	...	...	...	...	...	1,236
Miscellaneous and Unforeseen Charges	43,579	1,02,140	..	6,800	2,248	20,710	2,408	19,733	5,422	3,586	75,663	2,82,289
Miscellaneous Refunds	13,164	1,362	4,697	14,285	2,447	11,431	4,654	1,139	5,956	1,833	20,734	81,702
Coronation Celebration Charges	...	289	...	...	...	—3	217	—116	347	—137	712	1,309
Interest on guaranteed loans to Native States	...	...	...	...	...	...	...	...	...	...	19,607	19,607
TOTAL CHARGES IN INDIA R	4,91,284	13,80,258	66,639	7,34,010	1,16,554	4,31,528	1,88,912	9,18,248	67,242	7,57,539	13,27,913	64,80,127
Total India converted into £ at R15=£1 . £												432,008

	£	
CHARGES IN ENGLAND:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service	7,969	
Repairs to Insignia of the Orders of the "Star of India" and the "Indian Empire"	14	
Composition in lieu of Stamp Duty on India Bills	350	
Contribution towards the expenses of the International Tariffs Bureau, at Brussels	197	
Sundries	5	
£	8,535	
Miscellaneous Charges connected with the supply of Stores to India:		
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	6,859	
Cost of Stores lost in transit to India, General Average, etc.	363	
	7,222	
TOTAL CHARGES IN ENGLAND £		15,757
TOTAL MISCELLANEOUS CHARGES £		447,765

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section F.—Famine Relief and Insurance.

Expenditure £905,680.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
				£	£
Famine Relief .	49	Charges	124	...	20,351
Construction of Protective Railways .	50	Capital Expenditure . . .	125	...	96,605
Construction of Protective Irrigation Works . .	50A	Capital Expenditure . . .	127	...	144,446
	50B	Detailed account of Ordinary Capital Expenditure to 31st March 1904 .	128	199,763	...
	50C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31 March 1904.	128	6,563,912	...
Reduction or Avoidance of Debt .	51	Charges	128	...	644,278
			TOTAL.		905,680

No. 49.—ACCOUNT of FAMINE RELIEF of the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Charges in the Civil Department.	R	R	R	R	R	R	R	R	R	R	R	R
laries and Establishments	213	23,346	104	...	...	...	...	...	...	...	1,097	24,760
lief Works in Charge of Civil Officers—												
Communications :												
Wages of labour	...	175	...	..	...	...	...	...	...	..	...	175
Other charges	...	361	—	...	...	...	...	...	...	...	...	361
Miscellaneous Public Improvements :												
Wages of labour	...	632	...	...	...	...	...	...	...	...	—574	58
Other charges	...	110	...	...	...	...	...	..	...	...	128	238
Irrigation :												
Wages of labour	...	362	...	...	...	...	...	...	..	...	575	937
Other charges	...	43	...	...	...	...	...	...	...	...	—57	—14
elief to people employed otherwise than on Relief Works (Weavers, etc.)	...	487	...	...	...	...	...	...	...	...	...	487
ratuitous Relief	...	1,12,143	...	...	...	...	...	...	...	...	146	1,12,289
iscellaneous—												
Share of cost of labour-employing works undertaken by private individuals	...	...	...	...	...	...	...	...	...	...	...	...
Relief and deportation of Cattle	...	...	...	...	...	...	...	...	...	...	...	...
Fodder operations	...	...	...	...	...	..	..	...	...	...	38	38
Other charges	...	...	...	...	...	...	...	—2,160	...	...	285	—1,875
Total Charges in the Civil Department R	213	1,37,659	104	...	...	...	..	—2,160	...	...	1,638	1,37,454
Charges in the Public Works Department.												
elief Works in charge of Public Works Officers—												
Military works :												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings :												
Wages of labour	...	...	...	..	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Communications :												
Wages of labour	...	12,858	...	...	...	...	...	...	...	...	..	12,858
Other charges	...	13,698	...	...	...	...	...	...	...	...	...	13,698
Miscellaneous Public Improvements :												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	..	...	...	...	...	...	...	...	...	...
Irrigation :												
Wages of labour	...	45,826	...	...	...	...	...	...	...	...	...	45.826
Other charges	...	95,428	...	...	...	...	...	...	...	...	...	95,428
Construction of Railways :												
Wages of labour	...	...	..	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	..	...	...
atuitous Relief R	...	...	...	...	...	...	...	...	...	...	...	...
Total Charges in the Public Works Department	...	1,67,810	...	...	...	...	...	...	...	...	...	1,67,810
TOTAL CHARGES IN INDIA	213	3,05,469	104	...	...	...	...	—2,160	...	...	1,638	3,05,264

Total India converted into £ at R15=£1 £ 20,351

No. 50.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1903-1904.

RAILWAYS.	EXPENDITURE DURING THE YEAR.				TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.		Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	India	England.						
	R	R	R	R	R	R	R	
Bengal.								
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a) 1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	..	...	18,60,610	31,03,380	(b) 49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Central Provinces.								
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	—1,05,744	75,132	
Punjab.								
Rewari-Ferozepur	...	...	...	...	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent only included with Rajputana-Malwa Railway.
Madras.								
Bellary-Royadrug	4,18,047	...	...	4,18,047	4,26,056	(d) 7,396	4,33,452	(d) Survey outlay brought on to construction account.
Hospet-Kottur	3,11,012	...	...	3,11,012	3,18,677	(d) 8,539	3,27,216	
Tirupattur-Krishnagiri	2,50,899	1,86,661	...	4,37,560	4,43,084	(d) 11,043	4,54,127	
Morappur Dharmapuri	1,42,876	1,39,588	...	2,82,464	2,85,641	(d) 4,135	2,89,776	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
Bellary-Kistna	...	...	...	...	86,34,883	79,43,533	1,65,78,416	
East Coast	...	...	20,80,531	20,80,531	4,41,85,975	5,03,53,979	9,45,39,954	
South Indian	...	...	12,02,029	12,02,029	24,87,256	3,06,18,475	(e) 3,31,05,731	(e) Includes R66,91,886 on account of oatlay on the Madura Pamban Section to close of 1903-04.
Guntakal-Mysore frontier	...	...	3,006	3,006	1,30,053	57,78,193	59,08,246	
Bombay.								
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5,27,071	
	11,22,834	3,26,249						
TOTAL . R	14,49,083		32,85,566	47,34,649	7,38,86,304	10,91,97,358	18,30,83,662	
	74,855	21,750						
Total converted into £ at R15=£1 . £	96,605		219,038	315,643	4,925,753	7,279,824	12,205,577	

NOTE.—Details of the Expenditure for the construction of these Lines are given in Account No 76, pages 224 and 225, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 50A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1903-1904.

Provinces and Canals.	Expenditure during the year.							Total expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Works for which Capital and Revenue accounts are kept.														
Central Provinces.														
Khairbunda Tank	58,788	13,521	882	...	73,191	...	73,191	80,710	16,263	1,061	...	98,034	...	98,034
Asola Menda "	27,845	6,401	1,292	...	35,538	...	35,538	27,845	6,401	1,292	...	35,538	...	35,538
Marowda "	54,982	12,646	825	...	68,453	...	68,453	54,982	12,646	825	...	68,453	...	68,453
Khapri Aronda "	31,520	7,250	473	...	39,243	...	39,243	31,520	7,250	473	...	39,243	...	39,243
Khola "	30,729	7,068	461	...	38,258	...	38,258	30,729	7,063	461	...	38,258	...	38,258
Kusrangi "	40,628	9,341	609	...	50,581	...	50,581	40,628	9,344	609	...	50,581	...	50,581
Khaira Datan "	27,555	6,338	414	...	34,307	...	34,307	27,555	6,338	414	...	34,307	...	34,307
Kukerdehi "	10,853	2,496	163	...	13,512	...	13,512	10,853	2,496	163	...	13,512	...	13,512
Binakheri "	11,673	2,685	175	...	14,533	...	14,533	11,673	2,085	175	...	14,533	...	14,533
Hargahan "	15,227	3,502	228	..	18,957	..	18,957	15,227	3,502	228	...	18,957	...	18,957
Pindrawan "	10,893	2,595	164	...	13,562	...	13,562	0,893	2,505	164	...	13,562	...	13,562
TOTAL	3,20,693	73,756	5,686	...	4,00,135	...	4,00,135	3,42,615	76,498	5,805	...	4,24,978	...	4,24,978
Bengal.														
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	..	8,66,000	...	(a)8,66,000
Dhaka Canal	61,518	16,392	1,553	...	79,463	*501*	78,962	2,07,379	60,760	7,377	...	2,75,516	*855*	2,74,661
Tribeni Canal	1,94,483	50,358	11,959	*-7,838*	2,48,962	*1,175*	2,47,787	5,39,224	1,32,229	1,71,982	20,652	8,64,087	*1,527*	8,62,560
	2,56,001	66,750	13,512	*-7,838*	3,28,425	*1,676*	3,26,749	14,47,293	3,54,109	1,83,549	20,652	20,05,603	2,382	20,03,221
United Provinces of Agra and Oudh.														
Betwa Canal	84,033	17,300	1,523	4,316	1,07,172	...	1,07,172	33,77,569	9,33,294	1,00,188	23,742	44,34,793	*8,617*	44,26,176
*Ken Canal	11,790	14,079	6,721	6,360	38,950	...	38,950	51,990	13,958	16,560	6,360	88,868	...	88,868
	95,823	31,379	8,244	10,670	1,46,122	...	1,46,122	34,29,559	9,47,252	1,16,748	30,102	45,23,661	*8,617*	45,15,044
North-West Frontier.														
Swat River Canal	6,458	1,389	90	*-5,114*	2,823	...	2,823	31,18,681	7,77,377	1,12,622	18,498	40,27,178	*5,586*	40,21,592
Madras.														
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Rushikulya Project	37,716	6,103	50	..	43,869	*204*	43,665	36,49,374	7,72,047	1,27,131	...	45,48,552	*8,069*	45,40,483
	37,716	6,103	50	...	43,869	*204*	43,665	43,04,054	7,82,717	1,27,891	...	52,14,662	*8,069*	52,06,593
Bombay.														
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhasvad Tank	983	226	...	...	1,209	...	1,209	15,93,441	3,44,666	62,937	...	20,01,044	*1,473*	19,99,571
Nira Canal	5,631	1,277	...	...	6,908	...	6,908	42,27,921	10,28,770	1,23,771	...	53,75,462	*8,013*	53,67,449
Chankapur Tank	55,898	12,840	25,803	...	94,541	*52*	94,489	1,27,719	39,858	32,971	...	2,00,548	*479*	2,00,069
Maladevi Tank	3,009	378	...	...	3,387	*59*	3,328	2,51,806	63,294	1,456	...	3,19,556	*139*	3,19,417
Shetphal Tank (Nira Canal)	11,413	2,623	*-3,081*	...	10,955	...	10,955	5,44,770	1,18,570	*-822*	...	6,62,518	*369*	6,02,149
	76,934	17,344	22,722	...	1,17,000	*111*	1,16,889	70,68,455	16,65,439	2,26,224	...	89,60,118	*10,524*	89,49,594
Total construction	7,93,625	1,96,721	50,304	*-2,276*	10,38,374	*1,991*	10,36,383	1,97,10,657	46,03,392	7,72,899	69,252	2,51,56,200	*35,178*	2,51,21,022

Deduct—Outlay charged to Minor Works (*b*)	...	...	...	...	...	...	...	20,69,779	7,72,411	1,58,030	...	30,00,220	3,770	29,96,450
TOTAL	7,93,625	1,96,721	50,304	—*2,276*	10,38,374	*1,991*	10,36,383	1,76,40,878	38,30,981	6,14,869	69,252	2,21,55,980	*31,408*	2,21,24,572
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
India.														
India General	...	47,733	...	...	47,733	...	47,733	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	8,336	92,296	6,308	89	1,07,029	...	1,07,029	13,292	1,34,008	16,433	100	1,63,893	...	1,63,893
Central India	..	...	...	...	...	...	..	2,564	...	...	...	2,564	...	2,564
Baluchistan	...	...	...	...	...	...	...	...	6,673	495	...	7,168	...	7,168
TOTAL	8,336	1,40,029	6,308	89	1,54,762	...	1,54,762	15,856	4,33,488	16,928	100	4,66,372	...	4,66,372
Central Provinces.														
Tank projects, Surveys, etc.	59,927	60,813	18,653	84	1,39,477	*25*	1 39,452	1,64,368	2,70,257	68,945	263	5,03,833	*48*	5,03,785
Bengal.														
Enquiries concerning famine relief protective irrigation works in Bengal	..	...	...	...	...	...	...	748	16,512	...	...	17,260	...	17,260
Surveys	3,370	— *1,865*	—*802*	..	703	...	703	4,666	168	...	...	4,834	..	4,834
TOTAL	3,370	—*1,865*	— *802*	...	703	...	703	5,414	16,680	...	...	22,094	...	22,094
United Provinces of Agra and Oudh														
Dessan and Belan Canal	62	2,701	...	—*96*	2,667	...	2,667	872	18,056	...	...	18,928	...	18,928
Special Protective Circle	...	—*21*	...	...	—*21*	...	—*21*	...	19,386	...	...	19,386	...	19,386
Sarda Canal	143	8,146	19	...	8,308	...	8,308	159	11,698	159	...	12,016	...	12,016
Karamnasa Canal	...	44	...	...	44	...	44	235	291	16	...	542	...	542
TOTAL	205	10,870	19	—*96*	10,998	...	10,998	1,266	49,431	175	...	50,872	...	50,872
Punjab—Rangoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Madras—Surveys, etc.	91,152	4,19,608	84,822	...	5,95,582	...	5,95,582	1,28,252	6,85,949	1,22,836	...	9,37,037	...	9,37,037
Bombay.														
Surveys and Investigations of Protective Irrigation Works	49,838	1,58,484	20,232	250	2,28,804	...	2,28,804	88,404	3,06,548	56,278	250	4,51,480	...	4,51,480
GRAND TOTAL CHARGED TO PROTECTIVE IRRIGATION WORKS	10,06,453	9,84,660	1,79,536	— *1,949*	21,68,700	*2,016*	21,66,684	1,80,57,122	55,96,320	8,80,226	69,865	2,46,03,833	*31,456*	2,45,72,377
Total converted into £ at R15 = £1 . £	...	...	...	...	...	...	144,446	...	...	...	...	...	...	1,638,159
India . £							143,923							1,624,157
England							523							14,002

(*a*) This Expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant; other construction outlay has been incurred from Provincial Revenue.
(*b*) Details are given in Account No. 50B.
* Classed as a work for which Capital and Revenue Accounts are kept from the year 1903-04.

No. 50B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1904, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	R	R	R	R	R	R
Bengal.						
Dhaka Canal	15,333	5,320	...	20,653	...	20,653
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	1,21,463
	1,20,835	21,281	...	1,42,116	...	1,42,116
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
North-West Frontier.						
Swat River Canal	10,02,200	2,88,770	49,330	13,40,300	*1,620*	13,38,680
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	1,03,340
Mhasvad Tank	2,94,670	54,230	28,800	3,77,700	*830*	3,76,870
Nira Canal	5,34,500	2,13,610	61,920	8,10,030	*1,270*	8,08,760
Chankapur Tank	16,810	12,400	5,110	34,320	...	34,320
Maladevi Tank	3,850	9,380	100	13,330	...	13,330
	9,25,210	3,11,300	1,02,260	13,38,770	*2,150*	13,36,620
GRAND TOTAL	20,69,779	7,72,411	1,58,030	30,00,220	*3,770*	29,96,450
Net Total converted into £ at R15=£1					£	199,763

No. 50C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.			TOTAL.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England	TOTAL.
	£	£	£	£	£	£	£	£	£
1881-82	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	—88,752	...	—88,752	175,629	...	175,629	86,877	..	86,877
1883-84	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	...	353,245	25,545	..	25,545	378,790	...	378,790
1896-97	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-1901	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-1902	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-1903	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-1904	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
TOTAL	4,904,003	21,750	4,925,753	1,624,157	14,002	1,638,159	6,528,160	35,752	6,563,912

No. 51.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the YEAR ended 31st March 1904.

	Amount.	Converted into £ at R15=£1.
INDIA, GENERAL.	R	£
Amount transferred from Revenue for Reduction or Avoidance of Debt	96,64,163	644,278

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	52	Capital Expenditure . . .	130	...	...
			Total	.	...

No. 52.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1903-1904

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	R	R	R	Details of Construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
IMPERIAL.				
India.				
Bhopal	..	13,10,570	13,10,570	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
TOTAL	..	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1 . £	...	3,635,714	3,635,714	
CHARGED IN INDIA £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section H.—Railway Revenue Account.

Revenue £21,557,866. Expenditure £20,697,197.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Railways	53	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	132	...	...	...
State Railways	54	Gross Receipts and Working Expenses	134 & 135	...	20,576,591	(a) 10,378,158
	54A	Interest on Debt	137	...	...	4,441,781
	54A	,, ,, India	137	3,301,384	...	...
	54B	,, ,, England, E. I. Railway	138	290,185	...	...
	54C	,, ,, ,, E. B. Railway	138	32,687	...	...
	54D	,, ,, ,, North-Western (S. P. and D). Railway	138	151,342	...	...
	54E	,, ,, ,, Oudh and Rohilkhand Railway	139	322,567	...	...
	54F	,, ,, ,, South Indian Railway	139	146,635	...	...
	54G	,, ,, ,, Great Indian Peninsula Railway	139	196,981	...	...
	54A	Annuities in purchase of Railways	137	...	...	3,004,620
	54B	East Indian Railway	138	1,192,211	...	...
	54C	Eastern Bengal Railway	138	122,908	...	...
	54D	North-Western (Sind, Punjab and Delhi) Railway	138	420,919	...	...
	54G	Great Indian Peninsula Railway.	139	1,268,582	...	...
	55	Interest chargeable against Companies on Advances	140	...	...	415,681
	56	Interest on Capital deposited by Companies	140	...	...	1,222,001
Guaranteed Companies	54	Net Traffic Receipts	135	...	941,463	...
	54A	Surplus Profits, Land and Supervision	137	...	...	102,066
	54A	Interest	136 & 137	...	...	1,048,017
	57	Detailed Account of Charges for Surplus Profits, Land and Supervision	141	102,066	...	...
	58	Total amount advanced for Guaranteed Interest	142	...	...	...
Subsidized Companies	59	Repayment of Advances of Interest	142	...	39,812	...
Miscellaneous Railway Expenditure	59A	Land and Subsidy	142	...	...	30,499
	60	Miscellaneous Charges and Surveys	143	...	...	54,374
		Total			21,557,866	20,697,197

(a) Includes £330,715 on account of Surplus Profits and Provident Fund of the East Indian, Bengal-Nagpur, Burma, Bengal-Central Brahmaputra-Sultanpur, Indian Midland, Lucknow-Bareilly, Hardwar-Dehra, South Indian, Mysore, Great Indian Peninsula and Southern Mahratta Railways.

No. 53.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1904.*	Net Receipts, 1903-1904 (page 135).	Percentage of Net Receipts on capital outlay, 1903-1904.	Percentage of Net Receipts in			
					1902-1903.	1901-1902.	1900-1901.	1899-1900.
		£	£					
Guaranteed .	Bombay, Baroda and Central India .	10,880,486	544,818	5·01	5·09	5·26	5·79	6·14
	Madras	12,288,036	396,645	3·23	3·30	3·06	3·42	3·07
	TOTAL .	23,168,522	941,463	4·06	4·14	4·10	4·54	4·02
[illegible] . .	East Indian	40,511,076	3,131,398	7·73	7·29	8·11	8·02	8·08
	Rajputana-Malwa	10,489,978	720,930	6·87	8·48	9·78	9·99	10·83
	Bhopal	202,242	12,763	6·31	6·05	5·57	5·18	3·49
	Palanpur-Deesa	15,806	411	2·60	2·71	5·97	1·59	9·37
	Bengal-Nagpur	17,151,659	531,921	3·10	2·98	2·88	3·18	3·53
	Warora Colliery	100,082	11,391	11·38	14·74	16·24	14·17	9·76
	Burma	8,429,727	374,780	4·45	4·43	4·62	4·76	4·16
	Assam-Bengal	8,023,395	33,772	·42	·22	·37	·39	·41
	Jorhat	60,380	595	·98	·60	...	...	...
	Eastern Bengal	10,709,017	581,060	5·42	5·61	5·82	6·45	6·57
	Bengal Central	1,017,631	33,680	3·31	3·65	4·36	3·90	3·01
	Brahmaputra-Sultanpur	183,869	9,891	5·38	4·88	3·47	...	...

(*a*) The method of calculation by which the total is obtained is as follows—

(*1*) *Purchased Railways*—
Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand . .	9,300,000	
Sind, Punjab and Delhi .	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula .	25,922,350	
		84,930,088

(*2*) *State Railways*—

	R	
Rupee expenditure to 31st March 1904 (page 225) .	1,34,34,94,256	
Deduct half of R6,98,73,903 spent in 1903-1904 (page 224) .	3,49,36,952	
	1,30,85,57,304	
at R 15=£1 . . .		87,237,154

Tirhoot	3,365,083	225,264	6·69	4·53	5·64	2·07	6·41
Oudh and Rohilkhand	12,173,015	465,393	3·82	3·92	3·96	3·33	3·82
Indian Midland	8,455,590	258,899	3·06	3·53	3·58	3·74	2·97
Lucknow-Bareilly Section (Rohilkhand-Kumaon)	791,387	50,944	6·44	6·92	6·99	6·77	6·75
Hardwar-Dehra	175,202	8,842	5·05	4·85	4·38	·94	...
North-Western	38,463,475	1,705,891	4·43	3·10	3·66	2·42	2·99
South Indian	6,870,261	464,344	6·76	6·57	5·66	4·83	4·50
North-East line, Madras Railway	4,171,351	108,784	2·61	2·37	3·56	4·02	2·28
Nilgiri	236,024	4,932	2·09	...	...	...	...
Bezwada Extension	77,903	10,282	13·20	13·20	12·49	20·00	14·56
Guntakal-Mysore Frontier	393,783	14 129	3·59	3·04	2·15	2·78	2·42
Mysore	1,183,679	40,589	3·43	3·36	2·16	2·85	2·17
Mayavaram-Mutupet	291,059	13,690	4·70	4·53	4·41	4·20	3·95
Tinnevelly Quilon (British Section)	243,423	7,571	3·11	1·34	...	...	...
Great Indian Peninsula	27,593,825	1,515,580	5·49	5·22	† 5·46	4·76	2·32†
Southern Mahratta	7,924,249	173,930	2·19	2·06	1·40	1·82	1·85
Jodhpur-Hyderabad (British Section)	264,043	17,492	6·62	5·32	3·97	1·81	4·40
TOTAL	209,568,214	10,529,148	5·02	4·71	5·09	4·73	4·91
Total State and Guaranteed open lines	232,736,736	11,470,611	4·93	4·65	4·99	4·71	4·71
Unopened lines, stores, etc.	2,731,588	...	...	...	...	...	...
	235,468,324	11,470,611	4·87	4·61	4·95	4·69	4·65
Private Companies:— Government payments.	1,763,870	...	...	...	...	...	...
GRAND TOTAL	(a)237,232,194	...	...	...	...	...	...

(3) *Companies' Railways*—

	£	
Sterling expenditure to 31st March 1904 (page 245).	65,405,677	
Deduct—Half of £1,854,690 spent in 1903-1904 (page 245)	927,345	
	64,478,332	
Add—Assam-Bengal interest (in foot-note, page 244)	465,219	
		64,943,551

(4) *Capital of Local Boards*—

Sterling expenditure to 31st March 1904 (page 285)	121,401	
Deduct—Half of £ *Nil* spent in 1903-1904 (page 285)	*Nil*	121,401
TOTAL		237,232,194

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1904, half the outlay in the year 1903-1904.
† For Wardha coal and Dhond-Manmad Railways.

No. 54.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	GROSS RECEIPTS. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	TOTAL.
		R	R	R	R
GUARANTEED RAILWAYS.					
Bombay, Baroda and Central India	1	59,64,157	1,05,54,501	2,88,199	1,68,06,857
Madras	2	48,43,939	76,56,696	5,93,795	1,30,94,430
TOTAL GUARANTEED RAILWAYS		1,08,08,096	1,82,11,197	8,81,994	2,99,01,287
Total India converted into £ at R15 = £1		...	...	£	1,993,419
STATE RAILWAYS.					
India, General.					
East Indian	3	2,07,90,750	4,85,43,786	15,10,607	7,08,45,143
Rajputana-Malwa, including Godhra-Rutlam-Nagda	4	72,07,938	1,41,91,960	5,35,689	2,19,35,587
Bhopal	5	...	...	3,77,177	3,77,177
Palanpur-Deesa	6	15,776	12,248	131	28,155
		2,80,14,464	6,27,47,994	24,23,604	9,31,86,062
Central Provinces.					
Bengal-Nagpur	7	60,95,724	96,95,907	8,04,317	1,65,95,948
Warora Colliery	8	...	...	5,52,948	5,52,948
		60,95,724	96,95,907	13,57,265	1,71,48,896
Burma.					
Burma	9	69,37,392	69,11,435	2,58,042	1,41,06,869
Assam.					
Assam-Bengal	10	12,66,577	11,13,390	2,07,855	25,87,822
Jorhat	11	24,657	61,095	3,453	89,205
		12,91,234	11,74,485	2,11,308	26,77,027
Bengal.					
Eastern Bengal	12	66,77,167	1,07,08,432	13,28,802	1,87,14,401
Bengal Central*	13	8,03,948	6,32,925	68,739	15,05,612
Bengal and North-Western and Tirhoot	14	52,28,401	58,48,091	10,91,092	1,21,67,584
Brahmaputra-Sultanpur	15	1,34,318	1,34,050	1,390	2,69,758
		1,28,43,834	1,73,23,498	24,90,023	3,26,57,355
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	16	61,51,856	64,90,696	13,69,576	1,40,12,128
Indian Midland	17	27,08,992	48,35,064	2,41,812	77,85,868
Lucknow-Bareilly	18	5,02,612	8,63,295	63,337	14,29,244
Hardwar-Dehra	19	1,76,375	87,691	1,195	2,65,261
		95,39,835	1,22,76,746	16,75,920	2,34,92,501
Punjab.					
North-Western	20	1,59,65,161	3,55,31,992	5,90,192	5,20,87,345
Madras.					
South Indian	21	64,56,330	53,97,206	3,35,823	1,21,89,359
Tinnevelly Quilon (British Section)	22	1,66,641	35,358	1,473	2,03,472
North-East line, Madras Railway	23	20,90,582	23,13,203	1,99,661	46,03,446
Bezwada Extension	24	45,572	2,60,663	878	3,07,113
Guntakal-Mysore Frontier	25	2,00,835	3,13,834	2,598	5,17,267
Mysore	26	7,04,681	8,38,307	23,142	15,66,130
Mayavaram-Mutupet	27	2,83,760	1,23,383	3,793	4,10,936
Nilgiri	28	1,46,322	1,27,799	784	2,74,905
		1,00,94,723	94,09,753	5,68,152	2,00,72,628
Bombay.					
Great Indian Peninsula	29	1,15,79,794	3,37,07,760	5,64,333	4,58,51,887
Southern Mahratta	30	24,05,002	43,94,933	*−18,577*	67,81,358
Jodhpur-Hyderabad (British Section)	31	2,79,325	3,26,352	*−22,186*	5,83,491
		1,42,64,121	3,84,29,045	5,23,570	5,32,16,736
TOTAL STATE RAILWAYS		10,50,46,488	19,35,00,855	1,00,98,076	30,86,45,419
Total India converted into £ at R15 = £1				£	20,576,361
Receipts in England: Rent of premises occupied by the East Indian Railway Company				£	230
GRAND TOTAL				£	20,576,591

* Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

EXPENSES of RAILWAYS in INDIA during the Year 1903-1904.

WORKING EXPENSES.								
Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	TOTAL.	NET RECEIPTS.	Net Receipts converted into £ at R15 = £1.	No. of Items.
R	R	R	R	R	R	R	£	
18,43,212	30,57,297	12,40,135	13,11,906	11,82,043	86,34,593	81,72,264	544,818	1
17,90,982	27,66,974	7,38,282	10,29,464	8,19,046	71,44,748	59,49,682	396,645	2
36,34,194	58,24,271	19,78,417	23,41,370	20,01,089	1,57,79,341	1,41,21,946	941,463	
...	...	...	...	£	1,051,956	941,463	941,463	
56,24,655	78,09,749	16,88,484	51,60,951	35,93,779	2,38,77,618	4,69,67,525	3,131,168	3
24,53,002	40,26,746	15,64,735	17,30,797	13,46,364	1,11,21,644	1,08,13,943	720,930	4
...	...	...	...	1,85,736	1,85,736	1,91,441	12,703	5
3,097	5,470	2,003	2,247	(a) 9,170	21,987	6,168	411	6
80,80,754	1,18,41,965	32,55,222	68,93,995	51,35,049	3,52,06,985	5,79,79,077	3,865,272	
20,99,068	25,26,808	6,04,512	15,19,142	18,67,609	86,17,139	79,78,809	531,921	7
...	...	...		3,82,076	3,82,076	1,70,872	11,391	8
20,99,068	25,26,808	6,04,512	15,19,142	22,49,685	89,99,215	81,49,681	543,312	
22,40,115	31,04,578	6,39,699	13,46,812	11,53,968	84,85,172	56,21,697	374,780	9
5,76,669	4,65,409	1,34,735	3,24,409	5,80,027	20,81,249	5,06,573	33,772	10
21,582	30,324	—1,437	16,647	13,164	80,280	8,925	595	11
5,98,251	4,95,733	1,33,298	3,41,056	5,93,191	21,61,529	5,15,498	34,367	
23,02,365	28,93,609	8,99,893	20,92,155	17,50,472	99,98,494	87,15,907	581,060	12
2,64,833	1,97,830	73,307	1,58,343	3,06,099	10,00,418	5,05,194	33,680	13
12,08,675	11,79,481	2,72,635	8,64,558	(b) 52,63,279	87,88,628	33,78,956	225,264	14
...	...	...	...	1,21,392	1,21,392	1,48,366	9,891	15
38,35,873	42,70,920	12,45,835	31,15,056	74,41,242	1,99,08,932	1,27,48,423	849,895	
19,45,528	21,41,744	6,43,037	13,46,501	9,51,424	70,31,234	69,80,894	465,303	16
6,02,878	17,11,614	4,19,134	6,41,794	5,26,959	39,02,379	38,83,489	258,899	17
...	...	...	...	6,65,087	6,65,087	7,64,157	50,944	18
...	...	...	...	1,32,630	1,32,630	1,32,631	8,842	19
25,48,406	38,76,358	10,62,171	19,88,295	22,76,100	1,17,31,330	1,17,61,171	784,078	
74,00,684	1,08,53,932	23,79,594	38,11,833	20,52,927	2,64,98,970	2,55,88,375	1,705,891	20
10,05,711	21,93,348	4,45,080	7,94,749	7,85,315	52,24,203	69,65,156	464,344	21
17,785	38,204	7,129	13,373	13,409	89,900	1,13,572	7,571	22
7,06,939	9,95,835	2,62,981	3,80,358	6,25,573	29,71,686	16,31,760	108,784	23
34,014	44,166	10,446	17,303	46,962	1,52,891	1,54,222	10,282	24
71,424	1,10,034	30,427	47,105	46,347	3,05,337	2,11,930	14,129	25
2,17,879	3,29,035	91,104	1,41,039	1,78,146	9,57,293	6,08,837	40,589	26
34,413	75,604	15,085	26,790	53,689	2,05,581	2,05,355	13,690	27
55,359	81,466	6,841	30,067	27,185	2,00,918	73,987	4,932	28
21,43,524	38,67,692	8,69,183	14,50,784	17,76,626	1,01,07,809	99,64,819	664,321	
35,75,218	1,01,08,563	24,73,160	37,63,866	31,97,376	2,31,18,183	2,27,33,704	1,515,580	29
9,52,052	14,55,462	4,04,303	6,24,311	7,36,284	41,72,412	26,08,946	173,930	30
69,252	1,30,731	15,999	35,812	69,318	3,21,112	2,62,379	17,492	31
45,96,522	1,16,94,756	28,93,462	44,23,989	40,02,978	2,76,11,707	2,56,05,029	1,707,002	
3,35,43,197	5,25,12,748	1,30,82,976	2,48,90,962	2,66,81,766	(c) 15,07,11,649	15,79,33,770	10,528,918	
...	...	...	...	...	(c) 10,047,443	10,528,918	10,528,918	
...	...	...	...	...	...	230	230	
...	...	...	...	...	10,047,443	10,529,148	10,529,148	

(a) Includes R7,424, share of net receipts paid to the Palanpur Darbar.

(b) Includes R40,83,770, share of net earnings payable to the Bengal and North-Western Railway Company, and contribution to Provident Fund.

(c) Exclusive of R49,60,716 or £330,715 on account of Surplus Profits paid to Companies. [See Note (a), page 131.]

H,—Railway Revenue Account.

No. 54A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Gross Receipts.	Gross Receipts converted into £ at R15=£1.	Working Expenses.	CHARGED Interest chargeable in India.
		R	£	R	R
GUARANTEED RAILWAYS.					
Bombay, Baroda and Central India	1	1,68,06,857	1,120,457	86,34,593	1,58,141
Madras	2	1,30,94,430	872,962	71,44,748	70,531
TOTAL GUARANTEED RAILWAYS		2,99,01,287	1,993,419	1,57,79,341	2,28,672
Total in sterling (India figures converted at R15=£1) £		**1,993,419**	**1,993,419**	**1,051,956**	**15,245**
STATE RAILWAYS. *India, General.*					
East Indian	3	7,08,45,143	(a)4,723,240	2,38,77,618	36,82,835
Rajputana-Malwa, including Godhra-Rutlam-Nagda	4	2,19,35,587	1,462,372	1,11,21,644	63,27,094
Rewari-Phulera Chord	5	...	..	...	29,622
Bhopal	6	3,77,177	25,145	1,85,736	1,19,850
Palanpur-Deesa	7	28,155	1,877	21,987	9,474
State Railway Stores	8	...	...	...	16,068
		9,31,86,062	6,212,634	3,52,06,985	1,01,84,943
Central Provinces.					
Bengal-Nagpur	9	1,65,95,948	1,106,396	86,17,139	(b)37,97,078
Warora Colliery	10	5,52,948	36,863	3,82,076	60,614
Umaria Colliery (depreciation on works)	11	...	...	...	7,307
Bilaspur-Etawah	12	...	...	...	3,005
Nagpur-Chattisgarh Depreciation Account	13	...	...	...	26,282
		1,71,48,896	1,143,259	89,99,215	38,94,286
Burma.					
Burma	14	1,41,06,869	940,458	84,85,172	(c)31,11,982
Assam.					
Assam-Bengal	15	25,87,822	172,522	20,81,249	27,71,177
Jorhat	16	89,205	5,947	80,280	36,268
		26,77,027	178,469	21,61,529	28,07,445
Bengal.					
Eastern Bengal	17	1,87,14,401	1,247,627	99,98,494	47,28,866
Murshidabad Branch	18	...	...	..	97,668
Dhubri-Gauhati Extension	19	...	...	...	34,925
Bengal Central*	20	15,05,612	100,374	10,00,418	(d)9,330
Bengal and North-Western and Tirhoot	21	1,21,67,584	811,172	87,88,628	19,90,067
New extension of the Tirhoot	22	...	...	...	36,900
Brahmaputra-Sultanpur	23	2,69,758	17,984	1,21,392	88,185
Ranaghat-Bhagwangola	24	...	...	...	11,958
		3,26,57,355	2,177,157	1,99,08,932	60,08,039
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	25	1,40,12,128	934,142	70,31,234	16,94,785
Allahabad-Fyzabad	26	...	...	...	2,92,965
Agra-Delhi Chord	27	...	...	...	1,70,123
Indian Midland	28	77,85,868	519,058	39,02,379	(e)2,66,844
Lucknow-Bareilly	29	14,29,244	95,283	6,65,087	(f)4,40,196
Hardwar-Dehra	30	2,65,261	17,684	1,32,630	85,260
		2,34,92,501	1,566,167	1,17,31,330	29,50,173
Punjab.					
North Western	31	5,20,87,345	3,472,490	2,64,98,970	1,63,66,428
Jech-Doab (Southern Section)	32	...	...	...	21,120
Quetta-Nushki	33	...	...	...	84,710
Peshawar Railway Reserve Material	34	...	...	...	11,723
Frontier Railway Reserve Material	35	...	...	...	1,75,631
Petroleum Operations, Baluchistan	36	...	...	...	4,767
Jullundur-Hoshiarpur	37	...	...	...	581
Ludhiana-Ferozepur	38	...	...	...	1,132
Lower Sindh Extension	39	...	...	...	40,666
		5,20,87,345	3,472,490	2,64,98,970	1,67,66,763
Madras.					
South Indian	40	1,21,89,359	812,624	52,24,203	10,69,640
Ditto Marina Loop	41	...	...	...	99
Tinnevelly-Quilon (British Section)	42	2,03,472	13,565	89,900	13,090
Ditto (Native State Section)	43	...	...	...	1,24,617
North-East line, Madras Railway	44	46,03,446	306,896	29,71,686	24,99,113
Bezwada Extension	45	3,07,113	20,474	1,52,891	46,700
Guntakal-Mysore Frontier	46	5,17,267	34,484	3,05,337	2,36,249
Mysore	47	15,66,130	104,409	9,57,293	...
Mayavaram-Mutupet	48	4,10,936	27,396	2,05,581	(g)1,84,766
Azikhal-Mangalore	49	...	...	...	70,343
Nilgiri	50	2,74,905	18,327	2,00,918	1,32,763
Tirupattur-Krishnagiri	51	...	...	...	8,826
Morappur-Dharmapuri	52	...	...	...	5,570
Bellary-Royadrug	53	...	...	...	8,416
Hospet-Kottur	54	...	...	...	6,439
Vizagapatam-Raipur	55	...	...	...	9,802
		2,00,72,628	1,338,175	1,01,07,809	44,16,433
Bombay.					
Great Indian Peninsula	56	4,58,51,887	3,056,793	2,31,18,183	9,81,549
Southern Mahratta	57	67,81,358	452,090	41,72,412	(h)6,63,137
Jodhpur-Hyderabad (British Section)	58	5,83,491	38,899	3,21,112	1,57,211
Ahmedabad-Dholka	59	...	...	...	2,246
Southern Mahratta (depreciation on works)	60	...	...	...	21,083
		5,32,16,736	3,547,782	2,76,11,707	18,25,226
TOTAL STATE RAILWAYS		30,86,45,419	20,576,591	15,07,11,049	5,29,01,2[illegible]
Total in sterling (India figures converted at R15=£1) £		**20,576,361**	**20,576,591**	**10,047,443**	**(j)3,526,753**

* Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(a) Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company

(b) Interest on advances in India, R24,91,517, interest on overdrawn Capital, R79,529, and interest on Capital Outlay on Northern Section, East Coast Railway, R12,26,032.

(c) Includes interest on overdrawn Capital, R35,489.

(d) Interest on advances in India.

(e) Interest on advances in India, R2,55,243, and interest on overdrawn Capital, R11,601.

		R
(f) Interest on Deb		2,04,846
„	Advances in India	1,58,824
„	Capital deposited by Companies	82,526

(g) Includes interest on advances, R37,042, and interest on Cap deposited, R45,986.

(h) Interest on the Capital outlay on the Bellary-Kistna Rail R6,63,137.

of the GOVERNMENT in respect of RAILWAYS during the Year 1903-1904.

UNDER EXPENDITURE HEADS.

Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total India.	Total India converted into £ at R15=£1.	England (Interest and Annuities).	GRAND TOTAL.	NET GAIN OR LOSS TO GOVERNMENT. Gain.	Loss.	No. of Items.
R	R	R	R	£	£	£	£	£	
15,27,629	1,38,289	—68,798	1,03,89,851	692,657	474,819	1,167,476	...	47,019	1
...	57,177	—1,23,309	71,49,147	476,610	557,953	1,034,563	...	161,601	2
15,27,629	1,95,466	—1,92,107	1,75,39,001	1,169,267	1,032,772	2,202,039	...	208,620	
101,842	**13,031**	**—12,807**	**1,169,267**	**1,169,267**	**1,032,772**	**2,202,039**	...	**(k)208,620**	
23,49,371	...	...	2,99,09,824	1,993,988	1,652,400	3,646,388	1,076,852	...	3
..	...	...	1,74,48,738	1,163,249	...	1,163,249	299,123	...	4
...	...	...	29,622	1,975	...	1,975	..	1,975	5
...	...	...	3,05,586	20,372	...	20,372	4,773	...	6
...	...	...	31,461	2,098	...	2,098	...	221	7
...	...	...	16,068	1,071	...	1,071	...	1,071	8
23,49,371	...	...	4,77,41,299	3,182,753	1,652,400	4,835,153	1,377,481	...	
4,067	...	...	1,24,18,284	827,886	351,914	1,179,800	...	73,404	9
...	...	...	4,42,690	29,513	...	29,513	7,350	...	10
...	...	...	7,307	487	...	487	...	487	11
...	...	...	3,005	200	...	200	...	200	12
...	...	...	26,282	1,752	...	1,752	...	1,752	13
4,067	...	..	1,28,97,568	859,838	351,914	1,211,752	...	68,493	
4,32,246	...	...	1,20,29,400	801,960	87,500	889,460	50,998		14
...	...	...	48,52,426	323,495	88,217	411,712	...	239,190	15
...	...	...	1,16,548	7,770	...	7,770	...	1,823	16
...	...	...	49,68,974	331,265	88,217	419,482	...	241,013	
...	...	...	1,47,27,360	981,951	155,595	1,137,546	110,081	...	17
...	...	...	97,668	6,511	...	6,511	...	6,511	18
...	...	...	34,925	2,201	...	2,201	...	2,201	19
1,24,656	...	...	11,34,404	75,627	33,750	109,377	...	9,003	20
...	...	...	1,07,78,695	718,580	...	718,580	92,592	...	21
...	...	...	36,900	2,460	...	2,460	...	2,460	22
25,862	...	...	2,35,439	15,696	...	15,696	2,288	...	23
...	...	...	12,098	807	...	807	...	807	24
1,50,518	...	...	2,70,57,189	1,803,833	189,345	1,993,178	183,979	...	
...	...	...	87,26,010	581,735	322,567	904,302	29,840	...	25
...	...	...	2,92,965	19,531	...	19,531	...	19,531	26
...	...	...	1,70,123	11,341	...	11,341	...	11,341	27
2,061	...	...	41,71,284	278,086	261,888	539,974	...	20,916	28
59,561	...	...	11,70,844	78,056	...	78,056	17,227	...	29
23,050	...	...	2,40,940	16,063	...	16,063	1,621	...	30
84,672	...	...	1,47,72,175	984,812	584,455	1,569,267	..	3,100	
...	...	...	4,28,65,398	2,857,693	572,261	3,429,954	42,536	...	31
...	...	...	21,120	1,408	...	1,408	...	1,408	32
...	...	...	84,710	5,647	...	5,647	...	5,647	33
...	...	...	11,728	782	...	782	...	782	34
...	...	...	1,75,631	11,709	...	11,709	...	11,709	35
...	...	...	4,767	318		318	...	318	36
...	...	...	581	39	...	39	...	39	37
...	...	...	1,132	75	...	75	...	75	38
...	...	..	40,666	2,711	...	2,711	..	2,711	39
...	...	...	4,32,05,733	2,880,382	572,261	3,452,643	19,847	...	
8,29,742	...	...	71,23,585	474,906	189,760	664,666	147,958	...	40
...	...	...	99	7	...	7	...	7	41
...	...	...	1,02,990	6,866	7,673	14,539	...	974	42
...	...	...	1,24,617	8,308	14,202	22,510	...	22,510	43
...	...	...	54,70,799	364,720	...	364,720	...	57,824	44
...	...	...	1,99,591	13,306	...	13,306	7,168	...	45
...	...	...	5,41,586	36,106	...	36,106	...	1,622	46
1,46,012	...	...	11,03,305	73,554	(i)	73,554	30,855	...	47
..	...	...	3,90,347	26,023	...	26,023	1,373	...	48
...	...	...	70,343	4,690	...	4,690	...	4,690	49
...	...	...	3,33,681	22,245	...	22,245	...	3,918	50
...	...	...	8,826	588	..	588	...	588	51
...	...	...	5,570	371	...	371	...	371	52
...	...	...	8,416	561	...	561	...	561	53
...	...	...	6,439	429	...	429	...	429	54
...	...	...	9,802	653	...	653	...	653	55
9,75,754	...	...	1,54,99,996	1,033,333	211,635	1,244,968	93,207	...	
3,26,878	...	...	2,44,26,610	1,628,441	1,542,813	3,171,254	...	114,461	56
6,37,210	..	...	54,72,759	364,850	276,790	641,640	...	189,550	57
...	...	...	4,78,323	31,888	...	31,888	7,011	..	58
...	...	...	2,246	150	...	150	...	150	59
...	...	...	21,083	1,406	...	1,406	...	1,406	60
9,64,088	...	...	3,04,01,021	2,026,735	1,819,603	3,846,338	...	298,556	
49,60,716	...	...	20,85,73,655	13,904,911	5,557,330	19,462,241	1,114,350	...	
330,715	...	...	**13,904,911**	**13,904,911**	**(j)5,557,330**	**19,462,241**	**(k)1,114,350**	...	

(i) Interest charges for the Mysore Railway are included in the amount of interest shown against the Southern Mahratta Railway.

(j) Shown in Account No. 3 under Railway Revenue Account—

	India.	England.
	£	£
Interest on Debt	3,301,384	1,140,397
Annuities in purchase of Railways	...	3,004,620
Interest chargeable against Companies on Advances	196,797	218,884
Interest on Capital deposited by Companies	28,572	1,193,429
TOTAL	3,526,753	5,557,330

	£
(k) Net gain on Guaranteed and State Railways as above	905 730
Add—	
Net Receipts on account of Subsidized Railways, Accounts Nos. 59 and 59A	9,313
Deduct—	
Miscellaneous Railway Expenditure, Account No. 60	54,374
TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	860,669

H.—Railway Revenue Account.

No. 54B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1903-1904, of the EAST INDIAN RAILWAY.

	India.	India converted into £ at R15 = £1.	England.	Total.
	R	£	£	£
Interest on Debt.				
Interest on Debenture Stock	...	...	64,604	64,604
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	218,358	218,358
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	7,223	7,223
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of June 1895, and at 3½ per cent. from 1st July 1895 to end of last year, *plus* half the Outlay of the year	36,82,835	245,522	...	245,522
Total Interest on Debt	36,82,835	245,522	290,185	535,707
Annuities in Purchase.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,066	849,066
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Section 51, and 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	79,770	79,770
Contribution towards management	...	...	1,375	1,375
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
Total Annuities in Purchase	...	...	1,192,211	1,192,211
Total	36,82,835	245,522	1,482,396	1,727,918

No. 54C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1903-1904, of the EASTERN BENGAL RAILWAY.

	India.	India converted into £ at R15 = £1.	England.	Total.
	R	£	£	£
Interest on Debt.				
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	18,734	18,734
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	7	7
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3⅜ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	47,28,866	315,258	...	315,258
Total Interest on Debt	47,28,866	315,258	32,687	347,945
Annuities in Purchase.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,831	116,831
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	5,948	5,948
Contribution towards management	..	...	129	129
Total Annuities in Purchase	...	...	122,908	1 ·2,908
Total	47,28,866	315,258	155.595	470,853

No. 54D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1903-1904, of the NORTH-WESTERN RAILWAY.

	India.	India converted into £ at R15 = £1.	England.	Total.
Interest on Debt.				
North-Western Railway.	R	£	£	£
Interest on India 3½ per cent. Stock issued in redemption of portion of Sind, Punjab and Delhi Railway Annuity	...	...	151,839	151,839
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	*—497*	*—497*
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3⅜ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	1,63,66,428	1,091,095	...	1,091,09
Total Interest on Debt	1,63,66,428	1,091,095	151,342	1,242,4
Annuities in Purchase.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,794	371,7
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	49,004	49,0
Contribution towards management	...	...	121	1

No. 54E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1903-1904, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on India 3½ per cent. Stock	...	..	*—1,056*	*—1,056*
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,991	309,991
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,893	10,893
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	2,739	2,739
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3⅜ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	16,94,785	112,986	...	112,986
TOTAL	16,94,785	112,986	322,567	435,553

No. 54F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1903-1904, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7,623
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3⅜ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	10,69,640	71,309	...	71,309
TOTAL	10,69,640	71,309	146,635	217,944

No. 54G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1903-1904, of the GREAT INDIAN PENINSULA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debentures and Debenture Stock	...	...	151,861	151,861
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	..	45,120	45,120
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3⅜ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	9,81,549	65,437	...	65,437
TOTAL INTEREST ON DEBT	9,81,549	65,437	196,981	262,418
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,509	1,268,509
Contribution towards management	...	...	73	73
TOTAL ANNUITIES IN PURCHASE	...	...	1,268,582	1,268,582
TOTAL	9,81,549	65,437	1,465,563	1,531,000

No. 55.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL and LOCAL FUNDS, during the Year 1903-1904.

Provinces and Railway Companies.		India.	India converted into £ at R15=£1.	England.	Total.
	IMPERIAL.	R	£	£	£
Central Provinces.—	Bengal-Nagpur	24,91,517	166,101	89,700	255,801
Bengal.—	Bengal Central	9,330	622	16,250	16,872
United Provinces of Agra and Oudh.—	Indian Midland	2,55,243	17,016	43,712	60,728
	Lucknow-Bareilly	1,58,824	10,589	...	10,589
Bombay—	Southern Mahratta	...	...	69,222	69,222
	TOTAL IMPERIAL	29,14,914	194,328	218,884	413,212
	LOCAL.				
Madras.—	Mayavaram-Mutupet	37,042	2,469	...	2,469
	GRAND TOTAL	29,51,956	196,797	218,884	415,681

No. 56.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES debited to IMPERIAL and LOCAL FUNDS, during the Year 1903-1904.

Provinces and Railway Companies.		India.	India converted into £ at R15=£1.	England.	Total.
	IMPERIAL.	R	£	£	£
India.—	East Indian	...	...	170,004	170,004
Central Provinces.—	Bengal-Nagpur	79,529	5,302	262,214	267,516
Burma.—	Burma	35,489	2,366	87,500	89,866
Assam.—	Assam-Bengal	...	...	88,217	88,217
Bengal.—	Bengal Central	...	...	17,500	17,500
	Brahmaputra-Sultanpur	88,185	5,879	...	5,879
United Provinces of Agra and Oudh.—	Indian Midland	11,601	773	218,176	218,949
	Hardwar-Dehra	85,260	5,684	...	5,684
	Lucknow-Bareilly	82,526	5,502	...	5,502
Madras.—	South Indian	...	...	43,125	43,125
	Do. Extensions	...	...	21,875	21,875
Bombay.—	Southern Mahratta	...	...	207,568	207,568
	Great Indian Peninsula	...	...	77,250	77,250
	TOTAL IMPERIAL	3,82,590	25,506	1,193,429	1,218,935
	LOCAL.				
Madras.—	Mayavaram-Mutupet	45,986	3,066	...	3,066
	GRAND TOTAL	4,28,576	28,572	1,193,429	1,222,001

No. 57.—DETAILED ACCOUNT OF CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year 1903-1904.

		India General.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Madras.	Bombay.	TOTAL.
		R	R	R	R	R	R	R	R
SURPLUS PROFITS.									
Bombay, Baroda and Central India Railway		15,27,629	...	...	...	...	...	...	15,27,629
Madras Railway		...	...	...	...	...	...	...	...
TOTAL		15,27,629	...	...	...	...	...	...	15,27,629
COMPENSATION FOR LAND.									
Bombay, Baroda and Central India Railway		...	...	...	...	...	...	1,38,289	1,38,289
Madras Railway		...	...	...	..	...	57,177	...	57,177
TOTAL		...	...	...	...	...	57,177	1,38,289	1,95,466
ESTABLISHMENT.									
Director of Railway Construction, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		1,26,000	52,689	42,037	1,11,161	87,343	72,981	1,61,365	6,53,576
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		...	27,164	24,829	68,340	41,621	64,659	1,14,477	3,41,090
Deduct—Contribution for Government supervision, audit and control recoverable from Companies:									
East Indian	*1,75,658*								
Rajputana-Malwa system	*1,42,747*								
Bengal and North-Western and Tirhoot	*57,578*								
Bengal-Nagpur	*1,61,537*								
Bengal Central	*10,001*								
Indian Midland and Great Indian Peninsula	*2,13,956*								
Southern Mahratta and Mysore	*1,07,061*								
Lucknow-Bareilly	*11,640*								
South Indian	*98,522*								
Assam-Bengal	*60,812*								
Burma	*1,07,335*								
Madras Railway (North-East Line)	*39,926*	*11,86,773*	...	...	...	...	...	...	*11,86,773*
TOTAL		*10,60,773*	79,853	66,866	1,79,501	1,28,964	1,37,640	2,75,842	*1,92,107*
GRAND TOTAL		4,66,856	79,853	66,866	1,79,501	1,28,964	1,94,817	4,14,131	15,30,988
Total India converted into £ at R15=£1 . £									102,066

No. 58.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1904, the NET REVENUE of the several COMPANIES to the 31st of December 1903, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1904. In England.	In India.	TOTAL.	Aggregate of Net Revenue Balances for the several half-years to 31st December 1903, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	£	£	£	£	£
Bombay, Baroda and Central India Railway	16,556,000	143,802	16,699,802	16,119,707	580,095
Madras Railway	21,954,665	19,311	21,973,976	13,384,050	8,589,926
TOTAL £	38,510,665	163,113	38,673,778	29,503,757	9,170,021

No. 59.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1903-1904.

		IMPERIAL.
INDIA—		
Madras—		
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway	R	2,41,505
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore	R	2,47,340
TOTAL INDIA	R	4,88,845
Total India converted into £ at R15=£1	£	32,590
ENGLAND—		
Southern Punjab Railway—		
Government share of Surplus Profits	£	5,998
Rohilkund-Kumaon Railway—		
Government share of Surplus Profits taken in reduction of the Company's debt for advances of Interest	£	1,224
TOTAL RECEIPTS	£	39,812

No. 59A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1903-1904.

		IMPERIAL.	PROVINCIAL.	LOCAL.
		R	R	R
Assam.				
Share of joint audit charges of the Assam Railways and Trading Company		...	2,226	2,226
Bengal.				
Mymensing-Jagannathgung Railway	(Land)	1,559	...	
Laksam-Noakhali Railway Company	(ditto)	59,539	...	
Bengal and North-Western Railway Company	(ditto)	2,36,152	...	
Brahmaputra-Sultanpur Railway Company	(ditto)	272	...	
South Behar Railway Company	(ditto)	3,820	...	
Bengal Dooars Railway Company	(ditto)	1,111	...	
Tribeni Branch Extension	(ditto)	...	5,311	
		3,02,453	5,311	3,07,76[illegible]
United Provinces of Agra and Oudh.				
Hardwar-Dehra Railway Company	(Land)	14,894	...	14,89[illegible]
Punjab.				
Kalka-Simla Railway Company	(Land)	2,400	...	
Delhi-Umballa-Kalka Railway Company	(ditto)	630	...	
Southern Punjab Railway Company	(ditto)	20,461	...	
		23,491	...	23,49[illegible]
Madras.				
Nilgiri Railway Company	(Land)	—582	...	
Tanjore District Board Railway (Mutupet Arantangi extension)	(Land)	1,09,377	...	
		1,08,795	...	1,08,7[illegible]
Bombay.				
Sabarmati-Dholka Railway Company	(Land)	15	...	
Tapti Valley Railway Company	(ditto)	93	...	
Barsi Railway Extensions	(ditto)	212	...	
		320	...	3[illegible]
TOTAL		4,49,953	7,537	4,57,4[illegible]
Total India converted into £ at R15=£[illegible]	£	[illegible]	503	30,4[illegible]

No. 60.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year 1903-1904.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	Local.	TOTAL.
	R	R	R	R
India, General.				
Nagda Bara Muttra Survey	1,02,215	...	...	
Surplus Establishment and Miscellaneous Charges	64,934	...	...	
Establishment of the Director of Railway Construction (share of)	2,00,000	...	...	
Port Store-keeper's Establishment	150	...	...	
Godhra-Baroda Chorda Survey	*—15,082*	...	...	
TOTAL	3,52,217	...	...	3,52,217
Central Provinces.				
Bilaspur-Mungeli Survey	2,027	...	...	
Itarsi-Nagpur Survey	49,402	...	...	
Gondia-Chanda Survey	*—333*	...	...	
Gondia-Chanda Railway (setting out and demarcation of land)	5,841	...	...	
Nagpur-Brahmapuri Survey	*—601*	...	...	
Multai-Wardha Survey	12,439	...	...	
Khamgaon-Jalna Survey	52	...	...	
Bellarpur-Warrangal Survey	39	...	...	
Khandwa-Akola-Basim Survey	1,304	...	...	
Warora-Chanda Survey	2,717	...	...	
Shahpur-Nagpur Survey	45,498	...	...	
Chindwara-Penchvalley Survey	7,616	...	...	
TOTAL	1,26,001	..	..	1,26,001
Burma.				
Arakan Surveys	...	83,185	...	
Southern Shan States Survey	...	2,070	...	
TOTAL	...	85,255	...	85,255
Assam.				
Tilagaon-Sylhet Survey	1,638	...	...	
Akhaura-Bhairab Bazaar Survey	3,246	...	...	
Coal exploration in Assam	683	...	...	
TOTAL	5,567	...	...	5,567
Bengal.				
Bhagirathi Bridge	2,449	...	...	
Dichu River Valley	1,746	...	...	
Sara Bridge Survey	55,868	...	...	
Bhagalpur-Bararighat Survey	165	...	...	
Hariharpur-Asansol Survey	*—15,356*	..	...	
Sara-Serajgunj Survey	5,865	...	...	
Katihar-Malda Survey	28,482	...	...	
Additional borings at Asansol	*—326*	...	...	
Ondal-Sainthia Survey	*—236*	...	...	
Burharwa-Azimgunj-Katwa Survey	18,058	...	...	
TOTAL	96,715	...	...	96,715
United Provinces of Agra and Oudh.				
Muttra Aligarh Survey	12,824	...	...	
Philibit-Barmdeo Survey	6,611	...	...	
Khurja-Hapur Survey	*—2,220*	...	...	
Agra City Chord Survey	3,008	...	...	
Oudh and Rohilkhand Branch Surveys	*—2,055*	...	...	
Burhwal-Sitapur Survey	13,883	...	...	
Lalkua-Kashipur Survey	7,879	...	...	
Allahabad-Jaunpur Survey	8,192	...	...	
TOTAL	48,122	...	...	48,122
Punjab.				
Lodhran-Mailsi Survey	1,738	...	...	
McLeodganj-Ferozepur Survey	5,422	...	...	
Ludhiana-Dhuri-Jakhal Railway (Land)	1,819	...	...	
Frontier Railway Reserve Material	2,264	...	...	
Shahdera-Lyallpur Survey	1,493	...	...	
Boringover Indus at Khusalgarh	5,665	..	...	
TOTAL	18,401	...	...	18,401
Madras.				
Yerragudpud Jammalamadinga Survey	*—70*	...	...	
Dindigul-Satyyamangalam Survey	36,667	...	...	
Coonoor-Ootacamund Survey	7,675	...	...	
Bezwada-Masulipatam Survey	17	...	...	
Tinnevelly-Tiruchendar Survey	...	...	9,094	
Podanur-Palni Survey	8,751	...	...	
Salem-Atur Survey	*—2*	...	...	
Guntur-Repalli Survey	...	...	2	
Marina Loop Branch	7,378	...	...	
Pamban-Rameswaram Survey	1,829	...	...	
Coonoor-Ootacamund Extension Resurvey	...	30	...	
TOTAL	62,245	30	9,096	71,371
Bombay.				
Viramgam Malia Survey	9,546	...	...	
Sion to Ballard Pier Survey	2,170	...	...	
Petlad-Cambay (Land)	211	...	...	
Hyderabad-Godavery Valley	34	...	...	
TOTAL	11,967	...	...	11,967
GRAND TOTAL . R	7,21,235	85,285	9,096	8,15,616
Total India converted into £ at R15= £1 £	48,082	5,686	606	54,374

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section J.—Irrigation.

Revenue £2,911,763. Expenditure £2,680,007.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works	61	Direct receipts	147	...	1,920,030	...
	62	Working Expenses (Abstract Account)	147	...	...	810,751
	62A	" " (Detailed Account)	149	810,751	...	...
	63	Portion of Land Revenue due to Irrigation (See also Account No. 17A)	150	...	837,139	...
	63	Statement of Financial Results	150 and 151	...	...	...
	63	Interest on Debt	151	...	...	994,235
Minor Works and Navigation	64	Gross Receipts	157		154,594	...
	64A	Summary of Receipts from Minor Works and Navigation	158	154,594	...	...
	65	Expenditure (Abstract Account)	161	...	...	875,021
	65A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	165	123,122	...	...
	65B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	168	111,427	...	...
				Total	2,911,763	2,680,007

No. 61.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1903-1904.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.	R	R	R	R	R	R	R	R	R	R	R	R
Burma.												
Mandalay Canal	78,568	...	...	...	...	...	...	...	405	...	75	79,048
United Provinces of Agra and Oudh.												
Betwa Canal	1,39,763	...	177	..	2,419	...	...	...	67	...	262	1,42,688
Add—Imperial share of Provincial Revenue in terms of Provincial Contract	23,04,044	1,67,332	...	...	...	...	...	...	...	...	...	24,71,376
TOTAL	24,43,807	1,67,332	177	...	2,419	...	...	...	67	...	262	26,14,064
Punjab.												
Western Jumna Canal, including Sirsa Branch	16,07,379	7,06,148	5,869	...	10,668	2,019	11,687	56,374	3,285	2,669	3,600	24,09,698
Bari Doab Canal	31,02,869	...	19,419	...	20,918	8,664	1,41,763	...	2,143	1,948	5,689	33,03,413
Sirhind Canal	26,03,369	...	11,497	...	10,454	6,859	48,446	3,373	4,339	2,510	50,733	27,41,580
Chenab Canal	67,89,695	2,80,121	5,342	...	4,176	5,683	16,328	...	10,461	2,461	1,03,032	72,17,299
Upper Sutlej Inundation Canal	3,54,959	...	31	...	797	1,413	...	...	1,080	376	5,267	3,63,923
Sidhnai Canal	3,13,613	...	1,939	...	43	529	...	...	1,329	40	629	3,18,122
Jhelum Canal	2,72,601	...	2,058	...	20	583	...	...	4,572	679	3,098	2,83,611
Indus Inundation Canal	1,31,141	...	78	...	4,387	48	...	...	...	569	538	1,36,764
TOTAL	1,51,75,629	(a)9,86,269	46,233	...	51,463	25,798	2,18,224	59,747	27,209	11,252	1,72,580	1,67,74,410
North-West Frontier.												
Swat River Canal	4,92,542	...	192	...	896	10	16,000	...	791	...	74	5,10,505
Madras.												
Godavári Delta Project	...	...	...	...	9,212	11,015	...	86,605	109	106	896	1,07,943
Kistna Delta Project	...	...	...	1,364	3,795	32,749	...	36,784	1,968	...	9,345	86,005
Cauvery Delta Project	...	...	...	...	625	2,291	...	...	124	...	108	3,148
Penner Anicut Project	...	...	...	...	...	1,485	...	...	83	...	34	1,602
Barur Tank	...	...	...	...	...	—31	...	...	...	...	...	—31
Sriváikuntam Anicut Project	...	...	...	293	...	889	...	...	281	...	9	1,472
Kurnool Canal	1,67,694	..	7	463	...	2,452	...	869	403	..	2,067	1,73,955
Periyar Project	...	...	...	...	...	2,540	...	263	192	...	22	3,017
Rushikulya Project	...	...	...	250	...	468	...	...	2	...	1,238	1,958
TOTAL	1,67,694	...	7	2,370	13,632	53,858	...	1,24,521	3,162	106	13,719	3,79,069
Bombay.												
Nasrat Canal	182	...	...	...	206	62	...	...	...	17	338	805
Shetphal Tank	645	...	...	...	...	1	...	...	27	...	35	708
Desert Canal	48,795	...	...	...	15	3	...	...	216	102	460	49,591
Begari Canal	17,223	...	...	...	15	192	...	...	...	68	998	18,496
Eastern Nara Works	2,025	...	148	...	900	3,694	...	...	56	4,713	14,489	26,025
Hathmati Canal	1,522	...	3	...	372	269	...	...	...	...	...	2,166
Pravara River Works—Lakh Canal	2,535	...	...	..	60	125	...	...	1	4	...	2,725
Kadva River Works	13,253	...	...	...	87	55	...	...	...	...	83	13,478
Krishna Canal	42,460	...	...	...	...	906	...	...	41	...	...	43,407
Lower Panjhra River Works	12,962	...	25	...	234	243	...	...	...	...	122	13,586
Ekruk Tank	18,893	...	1,309	5,616	333	2,317	...	...	4	...	249	28,721
Mutha Canals	2,04,868	...	3,719	1,10,156	870	2,943	...	...	143	...	5,236	3,27,935
Unharwáh Canal	251	...	...	...	20	...	...	...	...	140	52	463
Jamrao Canal	1,52,651	...	10	...	465	2,064	...	...	636	7,294	7,040	1,70,160
Mhasvad Tank	27,782	...	...	...	1	96	...	...	31	...	29	27,939
Nira Canal	2,52,297	...	191	...	156	446	...	...	155	...	1,509	2,54,754
Mahiwah	301	...	..	...	12	150	...	...	...	..	...	463
Dad	—571	...	...	...	392	10	...	...	1	...	—56	—224
TOTAL	7,98,074	...	5,405	1,15,772	4,138	13,576	...	...	1,311	12,338	30,584	9,81,198
	[illegible]	11,53,601	52,014	1,18,142	72,548	93,242	2,34,224	1,84,268	32,945	23,696	2,17,300	2,13,38,294

Provincial.												
Bengal.												
Orissa Project	3,26,485	...	157	...	5,602	993	...	70,336	4,253	...	22,071	4,29,897
Midnapore Canal	1,49,022	...	250	...	155	102	...	47,153	722	...	22,939	2,20,343
Tidal Canal	...	...	...	...	25	561	...	40,913	130	...	705	42,334
Sone Project	12,51,229	...	1,763	...	2,435	714	1,414	22,708	9,333	..	38,719	13,28,315
TOTAL	17,26,736	...	2,170	...	8,217	2,370	1,414	1,81,110	14,438	...	84,434	20,20,880
United Provinces of Agra and Oudh.												
Ganges Canal	31,19,921	29,508	2,808	1,900	64,395	...	54,080	7,493	1,430	1,526	12,682	32,05,743
Lower Ganges Canal	20,78,392	1,82,176	5,466	(b)686	36,241	...	7,341	5,560	1,987	842	21,629	23,40,320
Agra Canal	6,92,523	1,18,861	1,100	...	18,010	...	3,253	1,454	228	453	1,489	8,37,371
Eastern Jumna Canal	11,39,190	4,120	1,545	...	35,190	...	8,698	...	460	2,348	1,258	11,92,809
Fatehpur Branch, Lower Ganges Canal	2,42,439	...	98	...	3,512	...	...	...	...	346	4	2,46,399
TOTAL	72,72,465	(a) 3,34,665	11,017	2,586	1,57,348	...	73,372	14,507	4,105	5,515	37,062	79,12,642
Deduct—Imperial share in terms of Provincial Contract	23,04,044	1,67,332	...	...	...	...	...	...	...	...	...	24,71,376
	49,68,421	1,67,333	11,017	2,586	1,57,348	...	73,372	14,507	4,105	5,515	37,062	54,41,266
Total Provincial	66,95,157	1,67,333	13,187	2,586	1,65,565	2,370	74,786	1,95,617	18,543	5,515	1,21,196	74,62,155
GRAND TOTAL	2,58,51,471	13,20,934	65,201	1,20,728	2,38,113	95,612	3,09,010	3,79,885	51,188	29,211	3,38,796	2,88,00,449
Grand Total converted into £ at R15=£1 ... £												1,920,030

(a) Recoveries by the Civil Department.

(b) Includes R607 for water supplied to Military Department.

No. 62.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the YEAR 1903-1904.

	IMPERIAL.							PROVINCIAL.			GRAND TOTAL.
	Burma.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	Bengal.	United Provinces of Agra and Oudh.	TOTAL.	
Working Expenses and Maintenance:		R	R	R	R	R	R	R	R	R	R
Extensions and Improvements	...	7,561	4,68,140	851	1,22,781	24,093	6,23,426	55,824	2,62,688	3,18,512	9,41,938
Maintenance and Repairs	67,848	33,246	24,46,803	19,458	7,62,316	5,65,082	38,94,753	3,11,190	13,49,190	16,60,380	55,55,133
Establishment	23,217	61,875	23,98,121	76,432	6,29,815	2,32,490	34,21,950	6,06,542	(d) 13,22,654	19,29,196	53,51,146
Tools and Plant	962	5,120	66,820	859	1,28,114	16,488	2,18,363	37,243	22,993	60,236	2,78,599
Refunds of Revenue	...	656	(c) 20,009	110	556	668	21,999	6,242	6,211	12,453	34,452
TOTAL	92,027	1,08,458	53,99,893	97,710	16,43,582	8,38,821	81,80,491	10,17,041	29,63,736	39,80,777	1,21,61,268
Total converted into £ at R15=£1 . £											810,751

(c) Includes R4,112 on account of Refund of Owners' Rates.

(d) Includes R11,550 Outlay by Civil Officers.

No. 62A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1903-1904.

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
Imperial.	R	R	R	R	R	R	R	R	R	R	R	R
Burma.												
Mandalay Canal	...	67,848	23,217	962	...	92,027	...	92,603	28,773	962	...	1,22,338
United Provinces of Agra and Oudh.												
Lower Ganges Canal	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
Betwa Canal	7,561	33,246	61,875	5,120	656	1,08,458	92,847	6,01,482	10,30,526	31,217	6,519	17,62,591
TOTAL	7,561	33,246	61,875	5,120	656	1,08,458	3,91,880	6,01,482	11,08,220	42,470	6,519	21,50,571
Punjab.												
Western Jumna Canal, including Sirsa Branch	50,761	3,64,855	4,05,147	12,135	(a)14,460	8,47,358	10,10,686	1,21,82,952	1,16,44,463	2,70,866	1,94,990	2,53,03,957
Bari Doab Canal	56,110	5,08,771	4,15,426	13,810	1,377	9,95,494	12,25,688	1,07,48,837	1,08,61,442	2,64,147	1,13,531	2,32,13,645
Sirhind Canal	33,949	3,78,659	4,20,916	13,097	525	8,47,146	8,44,015	52,80,372	54,33,034	1,08,244	34,575	1,17,00,240
Chenab Canal	1,79,513	6,65,602	8,11,128	14,425	3,043	16,73,711	6,88,546	43,34,065	50,25,404	1,14,810	35,165	1,01,97,990
Upper Sutlej Inundation Canal	23,442	1,83,961	1,14,175	863	472	3,22,913	3,52,303	35,79,739	27,20,267	45,266	8,180	67,05,755
Jhelum Canal	15,817	1,63,145	92,250	7,689	81	2,78,982	18,519	2,52,103	1,58,359	12,380	81	4,41,442
Sidhnai Canal	3,252	71,078	65,490	1,264	31	1,41,115	1,86,274	9,04,542	7,22,614	29,636	299	18,43,365
Indus Inundation Canal	1,05,296	1,10,732	73,589	3,537	20	2,93,174	10,68,535	48,68,454	28,50,493	54,366	1,247	88,43,095
TOTAL	4,68,140	24,46,803	23,98,121	66,820	20,009	53,99,893	53,94,566	4,21,51,064	3,94,16,076	8,99,715	3,88,068	8,82,49,489
North-West Frontier.												
Swat River Canal	851	19,458	76,432	859	110	97,710	58,917	5,66,126	9,29,618	14,040	1,161	15,69,862
Madras.												
Godavari Delta System	27,492	2,72,042	2,45,461	62,471	135	6,07,601	6,98,434	98,70,979	68,41,823	15,23,533	14,534	1,89,52,303
Kistna Delta System	30,206	3,19,397	2,29,346	63,411	148	6,42,508	4,22,879	73,12,486	48,79,610	10,68,848	17,628	1,37,01,451
Penner River Canal	18,527	25,781	30,582	—*12*	85	74,963	92,211	4,91,346	5,35,191	3,534	272	11,22,554
Kurnool Canal	5,102	47,630	23,775	1,236	179	77,922	3,05,531	17,84,605	6,69,847	70,086	7,909	28,37,978
Barur Tank Project	3,877	5,645	2,474	26	...	12,022	14,479	35,040	18,690	51	12	68,272
Cauvery Delta System	9,627	—*10,239*	46,949	—*855*	...	45,482	6,64,522	—*11,52,469*	9,65,334	—*33,896*	925	4,44,416
Srivaikuntam Anicut System	9,873	10,421	11,610	—*78*	...	31,826	73,154	3,69,149	2,65,344	2,850	274	7,10,771
Rushikulya Project	4,087	40,885	10,280	280	...	55,532	30,296	3,57,116	90,344	7,771	23	4,85,550
Periyar Project	13,990	50,754	29,338	1,635	9	95,726	60,521	4,91,534	1,81,219	16,977	9	7,50,260
TOTAL	1,22,781	7,62,316	6,29,815	1,28,114	556	16,43,582	23,62,027	1,95,59,786	1,44,50,402	26,59,754	41,586	3,90,73,555

Bombay.												
Desert Canal	7,473	88,512	22,540	1,001	...	1,19,526	94,296	10,70,507	2,64,673	9,254	...	14,38,730
Begari Canal	2,117	50,549	21,993	591	...	75,250	1,06,167	18,85,684	4,62,247	12,546	8	24,66,652
Eastern Nara Works	16	58,302	19,757	180	...	78,255	87,318	23,17,886	9,59,044	25,680	8,042	33,97,970
Hathmati Canal	...	4,973	1,607	78	...	6,658	2,103	1,34,497	67,647	812	2,469	2,07,528
Pravara River Works—Lakh Canal	...	1,975	1,416	37	19	3,447	715	1,23,066	1,30,958	2,127	65	2,56,931
Kadva River Works	...	3,862	2,717	166	...	6,745	146	1,01,350	1,49,619	2,790	203	2,54,108
Krishna Canal	561	6,210	3,752	783	36	11,342	3,358	2,88,038	1,88,611	3,895	203	4,84,105
Lower Panjhra River Works	73	1,205	2,001	100	...	3,379	4,901	85,563	65,783	1,656	3,666	1,61,569
Ekruk Tank	*—82*	7,544	3,409	143	...	11,014	41,419	2,54,391	1,85,555	3,249	1,074	4,85,688
Mutha Canals	12,550	34,400	31,533	6,925	505	85,913	81,382	10,16,877	6,96,497	67,189	19,336	18,81,281
Unharwah Canal	3,249	25,775	6,131	240	...	35,395	92,505	3,22,856	55,323	2,944	...	4,73,628
Jamrao Canal	922	1,37,213	68,199	3,597	...	2,09,931	2,363	4,58,835	1,74,997	9,621	...	6,45,816
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Mhaswad Tank	...	6,753	3,939	98	...	10,790	17,358	1,38,531	1,02,996	1,449	5	2,60,339
Nira Canal	...	23,862	21,977	2,000	29	47,868	658	3,91,178	3,34,213	14,249	1,016	7,41,314
Mahiwah	1,822	26,324	*—593*	...	...	27,553	16,393	66,603	*—7,786*	375	...	75,585
Dad Canal	*—4,608*	51,721	9,234	217	45	56,609	*—4608*	1,87,288	37,536	671	45	2,20,932
Shetphal Tank	...	1,048	1,407	50	34	2,539	...	1,440	1,657	50	34	3,181
Nasrat Canal	...	34,854	11,471	282	...	46,607	...	34,854	11,471	282	...	46,607
TOTAL	24,093	5,65,082	2,32,490	16,488	668	8,38,821	5,46,869	88,89,977	38,88,634	1,59,208	36,243	1,35,20,931
Total Imperial	6,23,426	38,94,753	34,21,950	2,18,363	21,999	81,80,491	87,54,259	7,18,61,038	5,98,21,723	37,76,149	4,73,577	14,46,86,746
Provincial.												
Bengal.												
Orissa Project	40,581	1,16,573	1,91,068	7,701	1,914	3,57,837	1,95,043	63,51,856	49,12,090	5,24,818	21,704	(c) 1,20,05,511
Midnapore Canal	2,969	56,880	67,092	13,836	265	1,41,042	1,33,024	35,49,366	19,94,106	7,55,453	12,985	64,44,934
Tidal Canal	...	11,753	8,052	4,000	...	23,805	29,845	7,92,010	3,52,993	93,753	2,929	12,71,530
Sone Project	12,274	1,25,984	3,40,330	11,706	4,063	4,94,357	2,02,160	64,33,389	81,33,827	5,17,340	1,65,256	1,54,51,972
TOTAL	55,824	3,11,190	6,06,542	37,243	6,242	10,17,041	5,60,072	1,71,26,621	1,53,93,016	18,91,364	2,02,874	3,51,73,947
United Provinces of Agra and Oudh.												
Ganges Canal	64,127	4,66,577	4,60,293	8,569	1,241	10,00,807	24,46,359	1,55,33,216	1,93,52,655	6,42,435	91,232	3,80,65,897
Lower Ganges Canal	95,243	5,29,736	4,97,761	10,577	1,888	11,35,205	17,39,250	95,62,363	1,15,86,876	2,39,854	54,828	2,31,83,171
Fatehpur Branch, Lower Ganges Canal	4,236	46,564	81,721	88	957	1,33,566	25,053	1,74,450	3,30,784	2,612	4,402	5,37,301
Agra Canal	16,526	1,08,760	1,33,748	721	1,149	2,60,904	5,49,074	27,87,663	31,38,882	92,559	63,831	66,32,009
Eastern Jumna Canal	82,556	1,97,553	1,49,131	3,038	976	4,33,254	9,23,344	50,26,480	64,45,526	86,212	35,219	1,25,16,781
TOTAL	2,62,688	13,49,190	(b) 13,22,654	22,993	6,211	29,63,736	56,83,080	3,30,84,172	4,08,54,723	10,63,672	2,49,512	8,09,35,159
Total Provincial	3,18,512	16,60,380	19,29,196	60,236	12,453	39,80,777	62,43,152	5,02,10,793	5,62,47,739	29,55,036	4,52,386	11,61,09,106
GRAND TOTAL	9,41,938	55,55,133	53,51,146	2,78,599	34,452	1,21,61,268	1,49,97,411	12,20,71,831	11,60,69,462	67,31,185	9,25,963	26,07,95,852
Grand Total converted into £ at R15=£1 . £						810,751					£	17,386,390

(a) Includes R4,112 on account of refund of Owners' Rates.

(b) Includes R21,550 Outlay by Civil Officers.

(c) Excludes R6,945 Outlay in England.

J.—Irrigation.

No. 63.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respec[t]

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. During 1903-1904. (For details, see pages 126, 232, 233 and 234.)	To end of 1903-1904.	REVEN[UE] Direct Receipts, Water-rates, etc. (For details, see pages 146 and 147.)	Irrigation Land Revenue collected in the Civil Department.
		R	R	R	R	R
Central Provinces.						
Khairbanda Tank	1	1 77,234	73,191	98,034	...	...
Other Tank Projects	2	17,25 343	3,26,944	3,26,944	...	...
		19,02 577	4,00,135	4,24,978	...	...
Burma.						
Mandalay Canal	3	51,61,350	3,30,588	49,3[illegible],598	79,048	13,748
Shwebo Canal	4	46,28,060	9,92,304	29,71,602	...	...
Mon Canal	5	42,63,840	44,830	80,798	...	...
		1,4[illegible],53,250	13,67,722	79,87,998	79,048	13,748
Bengal.						
Orissa Project	6	2,60,40,672	40,754	2,59,71,406	4,29,897	...
Midnapore Canal	7	82,93,820	951	82,93,548	2,20,343	...
Tidal Canal	8	25,51,641	...	25,51,641	42,334	...
Sone Project	9	2,58,04,391	*—18,160*	2,58,04,391	13,28,315	...
Dhaka Canal	10	3,00,305	78,962	2,74,061	...	...
Tribeni „	11	40,45,490	2,47,787	8,62,560	...	...
TOTAL		6,70,36,319	3,50,294	6,37,58,207	20,20,889	...
United Provinces of Agra and Oudh.						
Ganges Canal	12	2,86,21,243	1,48,388	2,86,21,243	32,95,743	8,93,659
Lower Ganges Canal	13	3,39,42,863	1,29,628	3,39,42,863	23,40,320	2,65,747
Agra Canal	14	94,57,301	2,46,878	94,57,301	8,37,371	...
Eastern Jumna Canal	15	42,79,693	2,64,154	42,79,693	11,92,809	2,53,952
Fatehpur Branch, Lower Ganges Canal	16	32,30,847	38,015	32,30,847	2,46,399	...
Mat Branch, Ganges Canal	17	11,60,393	8,67,231	10,19,614	...	...
Betwa Canal	18	44,26,176	1,07,172	44,26,176	1,42,688	...
Ken Canal	19	36,74,729	38,950	88,868	...	...
TOTAL		8,87,93,245	18,40,416	8,50,60,605	80,55,330	14,13,358
Punjab.						
Western Jumna Canal, including Sirsa Branch	20	1,64,74,934	23,361	1,64,74,934	24,09,698	..
Bári Doáb Canal	21	1,89,85,071	1,00,961	1,89,85,071	33,03,413	2,49,263
Sirhind Canal	22	2,35,75,156	1,18,974	2,35,75,156	27,41,580	...
Chenab Canal	23	2,72,93,042	4,49,591	2,72,93,042	72,17,299	11,38,868
Upper Sutlej Inundation Canal	24	16,23,830	20,060	16,23,830	3,63,923	1,90,384
Sidhnai Canal	25	12,61,197	9,255	12,61,197	3,18,122	31,392
Jhelum Canal	26	1,81,89,850	17,95,330	1,30,19,216	2,83,611	—60,465
Indus Inundation Canal	27	26,51,015	1,18,153	8,40,666	1,36,764	2,09,918
TOTAL		11,00,54,095	26,35,685	10,30,73,112	1,07,74,410	18,19,290
North-West Frontier Province.						
Swat River Canal	28	40,21,592	2,823	40,21,592	5,10,505	55,240
Madras.						
Godávári Delta System	29	1,15,80,489	1,28,694	1,15,80,489	1,07,943	30,69,217
Kistna Delta System	30	1,38,98,043	4,51,257	1,38,98,043	86,005	26,45,506
Pennér Anicut System	31	53,90,771	1,00,572	53,90,771	1,602	3,90,559
Cauvery Delta System	32	30,05,628	88,494	30,05,628	3,148	9,02,432
Sriváikuntam Anicut System	33	14,41,622	42,525	14,41,622	1,472	1,19,037
Kurnool Cuddapah Canal	34	2,17,58,680	6,138	2,17,58,680	1,73,955	9,187
Barur Tank Project	35	4,08,234	...	4,08,234	*- 31*	11,993
Periyar Project	36	88,79,012	1,94,031	88,79,012	3,017	4,74,550
Rushikulya Project	37	45,40,483	43,665	45,40,483	1,958	95,050
TOTAL		7,09,02,962	10,55,376	7,09,02,962	3,79,069	77,83,531
Bombay.						
Desert Canal	38	25,70,617	53,649*	25,70,617	49,591	1,69,239
Bégari Canal	39	16,57,544	...	16,57,544	18,496	3,95,081
Eastern Nara Works	40	63,09,897	1,29,180	63,09,897	26,025	5,33,239
Hathmati Canal	41	4,90,925	...	4,90,925	2,160	...
Pravara River Works—Lakh Canal	42	3,52,446	...	3,52,446	2,725	117
Kádvá River Works	43	7,67,912	2,036	7,67,912	13,478	594
Krishna Canal	44	8,19,936	1,391	8,19,936	43,407	...
Lower Panjhra River Works	45	4,45,382	...	4,45,382	13,586	3,248
Ekruk Tank	46	12,28,117	...	12,28,117	28,721	..
Mutha Canals	47	68,95,081	3,08,039	68,95,081	3,27,935	42
Unharwáh Canal	48	6,37,303	4,432	6,37,303	463	1,21,8[illegible]
Jamrao Canal	49	82,35,898	1,43,286	82,35,898	1,70,160	4,99,236
Dad Canal	50	24,31,340	89,428	21,57,281	*—224*	63,551
Nasrat Canal	51	16,15,320	3,36,291	15,17,155	805	1,07,953
Naulakhi Canal	52	12,17,940	4,962	5,112	...	...
Mahiwah Canal	53	13,87,780	1,47,305	10,83,740	463	1,02,415
Gokak Canal—First Section	54	4,00,939	...	4,00,939	...	...
Mhaswad Tank	55	19,99,571	1,209	19,99,571	27,939	...
Nira Canal	56	53,67,449	6,908	53,07,449	2,51,754	...
Chankapur Tank	57	13,11,518	94,489	2,00,069	...	...
Malaoevi Tank	58	9,14,975	3,328	3,19,417	...	...
Shetphal Tank (Nira Canal)	59	7,04,442	10,955	6,62,149	708	...
TOTAL		4,77,62,332	13,36,888	4,41,23,940	9,81,198	19,07,47[illegible]
GRAND TOTAL		40,45,26,372	89,89,339	37,93,59,394	2,88,00,449	1,30,82,64[illegible]
Grand Total converted into £ at R15=£1 £		26,968,425	599,289	25,290,020	1,920,030	872,17[illegible]

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1903-1904.

DURING 1903-1904.		Working Expenses, 1903-1904 (for details, see pages 148 and 149).	Excluding Interest.				Simple Interest at 4 per cent. on Capital Outlay, to the 31st March 1900, plus 3¾ per cent. on Outlay after that date.	Including Interest.				No. of Items.
					Rate per cent.					Rate per cent.		
Less collection charges in the Civil Department.	Total Revenue		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
R	R	R	R	R	R	R	R	R	R	R	R	
...	...	...	...	...	...	...	2,304	...	2,304	...	2·35	1
...	...	...	...	...	...	...	6,130	...	6,130	...	1·58	2
...	...	...	...	...	...		8,434	...	8,434		1·98	
...	92,796	92,027	769	...	·02	...	1,85,493	...	1,84,724	...	5·31	3
...	...	...	...	...	...	...	92,830	...	92,830	...	3·12	4
...	...	...	...	...	...	...	2,189	...	2,189	...	2·71	5
...	92,796	92,027	769		·01	...	2,80,512		2,79,743	...	3·48	
...	4,29,897	3,57,837	72,060	...	·28	...	10,37,732	...	9,65,672	...	3·72	6
...	2,20,343	1,41,042	79,301	...	·96	...	3,31,712	...	2,52,411	...	3·04	7
...	42,334	23,805	18,529	...	·73	...	1,02,066	...	83,537	...	3·27	8
...	13,28,315	4,94,357	8,33,958	...	3·23	...	10,32,592	...	1,98,634	...	·77	9
...	...	...	...	...	...	...	8,819	...	8,819	...	3·21	10
...	...	...	...	...	...	..	27,700	...	27,700	...	3·21	11
...	20,20,889	10,17,041	10,03,848	...	1·57		25,40,621	...	15,36,773	...	2·41	
...	41,89,402	10,00,807	31,88,595	...	11·14	...	11,41,267	20,47,328	...	7·15	...	12
...	26,06,067	11,35,205	14,70,862	...	4·33	...	13,54,557	11,16,305	...	3·29	...	13
...	8,37,371	2,00,904	5,76,467	...	6·10	...	3,72,223	2,04,244	...	2·16	...	14
..	14,46,761	4,33,254	10,13,507	...	23·68	...	1,64,713	8,48,794	...	19·83	...	15
...	2,46,399	1,33,566	1,12,833	...	3·49	...	1,27,884	...	15,051	...	·47	16
...	...	...	...	...	...	...	21,975	...	21,975	...	2·16	17
...	1,42,688	1,08,458	34,230	...	·77	...	1,74,356	...	1,40,126	...	3·17	18
	...	...	...	...	..	...	2,602	...	2,602	...	2·93	19
	94,68,088	30,72,194	63,96,494	...	7·52		33,59,577	30,36,917	...	3·57	...	
...	24,09,698	8,47,358	15,62,340	...	9·48	...	6,58,079	9,04,261	...	5·49	...	20
...	35,52,676	9,95,494	25,57,182	...	13·47	...	7,54,084	18,03,098	...	9·50	...	21
..	27,41,580	8,47,146	18,94,434	...	8·04	...	9,39,748	9,54,686	...	4·05	...	22
...	83,50,107	16,73,711	66,82,396	...	24·48	...	10,76,479	56,05,917	...	20·54	...	23
...	5,54,307	3,22,913	2,31,394	...	14·25	...	64,190	1,67,204	...	10·30	...	24
...	3,49,504	1,41,115	2,08,389	...	16·52	...	50,127	1,58,262	...	12·55	...	25
...	2,23,146	2,78,982	...	55,836	...	·43	4,63,103	...	5,18,939	...	3·99	26
	4,06,682	2,93,174	1,13,508	...	13·50		31,029	82,479	...	9·81	...	27
	1,85,93,700	53,99,893	1,31,93,807	...	12·80	...	40,30,839	91,56,968	..	8·88	...	
...	5,65,745	97,710	4,68,035	...	11·64	...	1,60,714	3,07,321	...	7·64	...	28
1,53,407	30,23,753	6,07,601	24,16, 52	...	20·87	...	4,59,918	19,56,234	...	16·89	...	29
1,31,559	25,99,952	6,42,5 8	19,57,444	...	14·08	...	5,44,443	14,13,001	...	10·17	...	30
10,510	3,78,651	74,963	3,03,688	...	5·63	...	2,12,505	91,183	...	1·69	...	31
48,122	9,17,458	45,482	8,71,976	...	29·01	...	1,16,430	7,55,546	...	25·14	...	32
5,952	1,14,551	31,820	82,731	...	5·74	...	56,721	26,010	...	1·80	...	33
459	1,82,683	77,922	1,04,761	...	·48	...	8,70,146	...	7,65,385	...	3·52	34
597	11,305	12,022	...	657	...	·16	16,315	...	16,972	...	4·16	35
22,793	4,54,774	95,726	3,59,048	...	4·04	...	3,50,596	8,452	...	...	·10	36
4,732	92,276	55,532	36,744	...	·81	...	1,80,327	...	1,43,583	...	3·16	37
3,87,131	77,75,469	16,43,582	61,31,887	...	8·65	...	28,07,401	33,24,486	...	4·09	...	
10,080	2,08,750	1,19,526	89,224	...	3·47	...	98,983	..	9,759	...	·38	38
23,557	3,90,920	75,250	3,15,670	...	19·04	...	66,302	2,49,368	...	15·04	...	39
33,071	5,26,184	78,255	4,47,929	...	7·10	...	2,49,381	1,98,548	...	3·15	...	40
76	2,090	6,658	...	4,568	...	·93	19,037	...	24,205	..	4·93	41
142	2,730	3,447	...	717	...	·20	14,098	...	14,815	...	4·20	42
664	13,408	6,745	6,663	...	·87	...	30,562	...	23,899	...	3·11	43
1,567	41,840	11,342	30,498	...	3·72	...	32,768	..	2,270	...	·28	44
1,481	15,353	3,379	11,974	...	2·09	...	17,815	...	5,841	...	1·31	45
945	27,776	11,014	16,762	...	1·36	...	49,125	...	32,363	...	2·64	46
10,155	3,17,822	85,913	2,31,909	...	3·36	...	2,68,856	...	36,947	...	·54	47
7,181	1,15,122	35,395	79,727	...	12·51	...	25,341	54,386	...	8·53	..	48
19,300	6,50,096	2,09,931	4,40,165	...	5·34	...	3,22,408	1,17,757		1·43	...	49
3,023	59,704	56,609	3,095	...	·14	...	81,632	...	78,537	...	3·64	50
6,466	1,02,292	46,607	55,685	...	3·67	...	50,649	5,036	...	·33	...	51
...	...	...	...	...	...	...	99	..	99	...	1·94	52
6,084	96,797	27,553	69,244	...	6·39	...	37,878	31,366	...	2·89	...	53
...	...	...	...	...	...	...	16,038	...	16,038	..	4·00	54
1,386	26,553	10,790	15,763	...	·79	...	79,928	...	64,165	...	3·21	55
12,615	2,42,139	47,868	1,94,271	...	3·62	...	2,14,538	...	20,267	...	·38	56
...	...	...	...	...	...	...	5,960	...	5,960	...	2·98	57
...	...	...	...	...	...	...	12,253	...	12,253	...	3·84	58
32	676	2,539	...	1,863	...	2·81	25,170	..	27,033	...	4·08	59
1,38,125	28,40,252	8,38,821	20,01,431	...	4·54	...	17,19,121	2,82,010	...	·64	...	
5,25,556	1,13,57,530	1,21,61,268	2,01,96,271	...	7·70	...	1,40,13,519	1,42,82,752	...	3·70	...	
35,037	2,757,108	810,751	1,946,418	...	7·70	...	994,235	952,183	...	3·70	...	

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1903-1904.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Rajputana.	R	R	R	R	R	R	R	R	R	R	R	R
Tanks in Todghur Sub-Collectorate	2,685	...	...	...	...	...	...	...	32	...	92	2,809
" Ajmere "	5,699	...	...	...	...	134	...	...	31	146	1,264	7,274
" Beawar "	4,701	...	...	...	...	...	...	...	180	34	625	5,540
TOTAL	13,085	...	...	...	...	134	...	...	243	180	1,981	15,623
Baluchistan.												
Shebo Canal	19,963	...	...	...	...	51	1,657	...	71	97	...	21,839
Khusdil Khan Reservoir	19,049	...	...	...	...	50	...	...	98	67	...	19,264
TOTAL	39,012	...	...	...	...	101	1,657	...	169	164	..	41,103
Punjab.												
Indus Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...
Shahpur Canal	82,458	...	23	...	48	...	...	...	...	10	43	82,582
Ghaggar Canal	...	...	...	...	...	...	...	...	29	...	...	29
TOTAL	82,458	...	23	...	48	...	...	...	29	10	43	82,611
North-West Frontier.												
Cabul River Canal	(b)1,01,807	...	...	...	...	...	(c) 14,710	...	...	...	(a) 76	(d)1,16,593
Bombay.												
Sind.												
Sukkur Canal	575	...	...	...	267	774	...	...	147	10	777	2,550
Ghar Canal	5,025	...	...	...	14	1,236	...	...	327	234	6,956	13,792
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	..	...
Alibhar Kacheri Canal	298	...	...	...	...	52	...	...	...	...	75	425
Marak Great Canal	2,546	...	...	...	...	284	...	...	...	...	55	2,885
Surfrazwah Canal	1,541	...	...	...	...	286	...	...	...	...	45	1,872
Fuleli Canal	32,138	...	60	...	199	3,922	...	8,433	66	691	3,423	48,932

Deccan and Gujarat.

Khari Cut	2,473	...	...	...	284	175	...	...	...	...	581	3,513
Hartala Tank	43	...	...	...	...	53	...	...	...	...	424	520
Mhasva Tank	971	...	...	...	42	77	...	...	...	...	316	1,406
Jamda Canals	2,528	...	17	...	1,831	285	...	...	22	...	78	4,761
Parsul Tank	3,138	...	...	...	...	...	...	...	...	...		3,138
Pravara River Works Ojhar Canal	11,268	...	...	...	45	154	...	...	1	8	493	11,969
Bhatodi Tank	4,620	...	...	...	195	36	...	..	4	109	466	5,430
Matoba Tank	12,028	...	4	...	...	49	...	...	..	...	...	12,081
Kasurdi Tank	68	...	...	...	...	6	...	...	...	...	475	549
Shirsuphal Tank	1,254	...	...	...	...	59	...	...	...	...	...	1,313
Bhadalvadi Tank	1,962	...	...	...	...	16	...	...	...	...	...	1,978
Koregaon Tank	143	...	...	...	...	13	...	...	...	...	...	156
Ashti Tank	5,571	..	...	...	82	236	...	...	14	...	133	6,036
Revari Canal	5,575	...	...	...	...	187	...	...	29	...	...	5,791
Upper Man River Works	6,910	...	...	...	...	31	...	...	21	...	...	6,962
Yerla River Irrigation Works	7,610	...	...	...	...	492	...	...	...	...	26	8,128
Chikhli Canal	2,043	...	...	...	...	9	...	...	...	...	...	2,052
Maini Tank	5,864	...	...	...	...	126	...	...	...	...	...	5,990
Muchkundi Tank	184	...	40	...	60	185	...	...	...	...	...	469
Dambal Tank	1,038	...	...	...	...	11	...	...	...	...	...	1,049
Medleri Tank	570	...	...	...	...	...	...	...	...	...	...	570
Madag Tank	4,063	...	...	...	27	98	...	...	...	...	...	4,188
Asundi Tank	1,128	...	...	...	...	72	...	...	...	4	...	1,204
Mavinkop	...	...	...	...	...	...	...	...	...	...	1	1
TOTAL	1,23,175	...	121	...	3,046	8,936	...	8,433	631	1,056	14,344	1,59,742
Carried forward	3,59,537	...	144	...	3,094	9,171	16,367	8,433	1,072	1,410	16,444	4,15,672

(a) Recoveries in the Civil Department. (b) Includes R56,548, recoveries by Civil Department. ncludes R9,140, recoveries by Civil Department. (d) Includes R65,764 recoveries by [illegible] Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1903-1904—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.* Imperial—*continued.*	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	3,59,537	...	144	...	3,094	9,171	16,367	8,433	1,072	1,410	16,444	4,15,672
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Muzaffargarh Canals	1,92,983	...	27	...	4,950	386	...	...	...	123	151	1,98,620
Lower Sutlej Inundation Canals	1,17,204	...	173	...	1,347	...	...	...	204	13	57	1,18,998
Chenab Inundation Canals	1,48,211	...	434	...	4,034	58	...	...	...	5	629	1,53,371
TOTAL	4,58,398	...	634	...	10,331	444	...	...	204	141	837	4,70,989
Bombay.												
Sind.												
Shikarpur Canals	2,990	...	...	...	4	2,013	...	...	465	...	1,787	7,259
Hyderabad Canals	3,016	...	...	...	5	829	...	...	...	21	1,178	5,049
Fuleli Canals	855	...	...	...	...	72	...	...	...	...	157	1,084
Karachi Canals	2,828	...	...	...	175	1,744	...	...	20	35	6,156	10,958
Western Nara Canal	4,590	...	...	...	597	1,867	...	...	27	11	10,823	17,915
Deccan and Gujarat.												
Ahmedabad Collectorate	...	...	...	...	52	...	...	...	...	...	...	52
Irrigation Works, Kaira Collectorate	...	...	...	...	284	16	...	...	...	...	436	736
" " Nasik Collectorate	1,181	...	...	...	...	...	...	...	...	...	21	1,202
" " Surat Collectorate	...	...	...	...	...	832	...	...	...	...	...	832
" " Khandesh Collectorate	2,896	...	...	...	...	...	...	...	...	...	14	2,910
" " Poona District	746	...	...	...	...	...	...	...	...	...	...	746
" " Dharwar District	372	...	...	...	...	849	...	...	...	...	5	1,226
" " Nasik District	96	...	...	...	9	...	...	...	...	...	8	113
" " Belgaum District	...	...	...	...	19	36	...	...	...	...	...	55
" " Ahmednagar District	...	...	...	...	...	...	...	...	...	...	160	160
TOTAL	19,570	...	...	...	1,145	8,258	...	...	512	67	20,745	50,297
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Rangoi Canal	1,759	...	...	...	...	...	...	...	...	...	...	1,759
Lower Bari Doab Canal	...	...	...	...	...	...	...	...	...	...	19	19
TOTAL	1,759	...	...	...	...	...	...	...	...	...	19	1,778
North-West Frontier Province.												
Peshawar Canal	...	...	...	...	...	...	...	...	...	...	(a) 1,829	1,829
Kohat "	...	...	...	...	...	...	...	...	...	...	(a)455	455
TOTAL	...	...	...	...	...	...	...	...	...	...	(a)2,284	(a)2,284
Total Imperial	8,30,264	...	778	...	14,570	17,873	16,367	8,433	1,788	1,618	40,329	9,41,020

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Calcutta and Eastern Canals	...	...	1,681	...	20	146	...	3,81,934	1,403	...	13,127	3,98,311
Orissa Coast Canal	...	...	...	...	...	330	...	30,060	733	2	3,254	34,379
Sarun Project	...	...	...	...	2	568	...	...	1	...	103	674
TOTAL	...	...	1,681	...	22	1,044	...	4,11,994	2,137	2	16,484	4,33,364
United Provinces of Agra and Oudh.												
Dún Canals	56,322	3,532	4,438	204	580	...	18,495	...	..	20	219	83,810
Rohilkhand Canals	96,557	2,989	123	...	3,013	...	2,201	...	...	74	39	1,04,996
Bijnor Canals	26,084	2,162	7	...	583	...	...	...	...	246	...	29,082
Bundelkhand Irrigation Works { Jhansi Lakes	1,978	...	...	...	48	...	...	...	...	...	740	2,766
Bundelkhand Irrigation Works { Hamirpur Lakes	1,447	...	...	...	104	...	...	...	...	...	546	2,097
TOTAL	1,82,388	(a) 8,683	4,568	204	4,328	...	20,696	...	...	340	1,544	2,22,751
Madras.												
Dondahad Project	...	...	...	...	...	147	...	...	...	...	...	147
Kalingaroyen Channel	...	...	...	...	...	729	...	...	1	...	401	1,131
Ganjam Minor River System	...	−297	...	...	125	271	...	...	...	...	74	173
Vallur Anicut System	...	...	...	...	...	4	..	...	...	...	3	7
Chambrambakam Tank	...	...	...	...	...	7	...	...	...	...	3	10
Madras Water-supply and Irrigation Extension Project	...	...	...	22,225	...	8	...	...	2	...	58	22,293
Arkenkota Channel	...	...	...	...	...	16	...	...	...	...	...	16
Buckingham Canal	...	...	...	...	...	970	...	67,727	220	1	42	68,960
Vedaranniyam Canal	...	...	...	...	5	24	...	1,040	...	...	2	1,071
Palar Anicut System	...	...	...	...	...	2,819	...	...	...	...	14	2,833
Poiney do	...	...	...	...	...	335	...	...	...	...	...	335
Pelandorai do.	...	...	...	...	156	27	...	...	...	...	...	183
Cheyar do.	...	...	...	...	...	191	...	...	...	...	...	191
Shatiatope do.	...	...	...	...	478	233	...	...	...	...	...	711
Mehamattur do.	...	...	...	...	63	1	...	...	...	...	...	64
Tirukkoyilúr do.	...	...	...	...	604	205	...	...	30	...	...	839
Lower Coleroon do.	...	...	...	...	1,193	880	...	...	151	...	109	2,333
Maradur do.	...	...	...	...	...	244	...	...	...	...	4	248
Thadapalli Channel	...	...	...	...	...	244	...	...	...	...	766	1,010
Vriddhachalam Anicut System	...	...	...	...	89	66	...	...	...	...	11	166
Nandiyar Channel Extension	...	...	...	...	5	75	...	...	...	...	...	80
Muniyar Project	...	...	...	...	...	16	...	...	...	...	26	42
Sagileru	...	...	...	...	...	5	...	...	...	...	1	6
Cumbum Tank	...	...	...	...	...	...	...	...	...	...	...	...
Hajipuram Project	...	...	...	...	...	10	...	...	...	...	...	10
TOTAL	...	−297	...	22,225	2,718	7,527	...	68,767	404	1	1,514	1,02,859
Carried forward { Provincial	1,82,388	8,386	6,249	22,429	7,068	8,571	20,696	4,80,761	2,541	343	19,542	7,58,974
Carried forward { Imperial	8,39,264	...	778	...	14,570	17,873	16,367	8,433	1,788	1,618	40,329	9,41,020

(a) Recoveries by the Civil Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS during the Year 1903-1904—*continued*.

Irrigation and avigation—*continued*.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward — Imperial	8,39,264	...	778	...	14,570	17,873	16,367	8,433	1,788	1,618	40,329	9,41,020
Brought forward — Provincial	1,82,388	8,386	6,249	22,429	7,06	8,571	20,696	4,80,761	2,541	343	19,542	7,58,974
Provincial—*continued*.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued*.												
Bombay.												
Gokak Canal, 1st Section and Storage Works	27,861	...	414	...	728	61	14,313	...	6	...	4,550	47,933
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Burma.												
Mandalay District	...	...	..	...	...	...	...	...	14	...	−97	−83
Kyaukse "	...	...	220	...	130	...	...	...	1,181	...	264	1,795
Meiktila "	...	...	51	...	...	...	...	...	443	...	510	1,004
Minbu "	...	...	...	...	...	...	...	...	710	...	99	809
Yamethin "	...	...	664	...	...	...	...	...	74	...	1	739
Pegu "	...	...	...	...	...	...	...	1,08,576	773	..	1,275	1,10,624
Thatôn "	...	...	...	...	...	...	...	...	609	...	128	737
TOTAL	...	...	935	...	130	...	...	1,08,576	3,804	...	2,180	1,15,625
Bengal.												
Nuddea Rivers	...	...	...	...	...	9	...	88,434	...	..	87	88,560
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	2,300	...	...	...	2,300
TOTAL	...	...	...	...	...	39	...	90,734	...	...	87	90,860
Punjab.												
Shahpur Inundation Canal	47,308	...	292	...	149	100	...	...	...	40	...	47,889
Ravi Inundation Canals	4,024	...	...	...	...	...	...	...	...	...	...	4,024
TOTAL	51332,	...	292	...	149	100	...	...	...	40	...	51,913
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal — Eden Canal	30,329	...	...	...	...	50	...	...	60	...	415	30,854
Bengal — Madhuban Canal	...	...	...	...	...	9	...	...	...	...	178	187
TOTAL	30,329	...	...	...	..	59	...	...	60	...	593	31,041
Punjab	...	...	...	...	..	...	...	...	...	...	(a)593	593
Madras	(a)2,308	...	7,500	...	1,582	5,508	...	281	17	(a)4,912	(b)1,339	23,447
Central Provinces	365	105	...	...	...	...	...	...	...	4	2	476
TOTAL	33,002	105	7,500	...	1,582	5,567	...	281	77	4,916	2,527	55,557
Total Provincial	2,94,583	8,491	15,390	22,429	9,657	14,338	35,009	6,80,352	6,428	5,299	28,886	11,20,862

Incorporated Local.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)20,131	20,131
Punjab	...	...	...	...	...	...	...	...	...	...	(a)36,065	36,065
North-West Frontier	...	...	...	...	...	...	...	...	...	...	(a)13,522	13,522
Total Incorporated Local	...	...	...	...	...	...	...	...	..	...	69,718	69,718
Total Irrigation and Navigation	11,33,847	8,491	16,168	22,429	24,227	32,211	51,376	6,88,785	8,216	6,917	1,38,933	21,31,'00
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.—Muzaffargarh embankment	...	...	...	...	...	...	...	...	859	...	8	867
Bombay.—Sind	2,040	...	...	...	59	427	...	...	48	...	1,890	4,464
Bombay.—Deccan and Gujarat	79	...	...	...	20	339	...	...	1	...	1,142	1,581
TOTAL	2,119	...	...	...	79	766	...	...	49	...	3,032	6,045
Total Imperial	2,119	...	...	...	79	766	...	...	908	...	3,040	6,912
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Burma.—Irrawaddy Embankments	...	...	...	...	526	...	...	...	345	...	276	1,147
Burma.—Thongwa Island Embankments	...	...	...	...	...	...	...	...	...	...	272	272
TOTAL	...	...	...	...	526	...	...	...	345	...	548	1,419
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Burma.— Maubin Embankment	...	...	...	...	...	...	...	...	12	...	1,894	1,906
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	9,519	...	...	4,408	..	(c)1,33,876	1,47,803
Madras	...	...	...	...	8,050	20,736	...	87	7	...	390	29,270
	...	.	...	...	8,050	30,255	...	87	4,415	...	1,34,266	1,77,073
Total Provincial	...	...	...	...	8,576	30,255	...	87	4,772	...	1,36,708	1,80,398
Total Agricultural	2,119	...	...	...	8,655	31,021	..	87	5,680	...	1,39,748	1,87,310
GRAND TOTAL	11,35,966	8,491	16,168	22,429	32,882	63,232	51,376	6,88,872	13,896	6,917	2,78,681	23,18,910
Grand Total converted into £ at R15 = £1												£ 154,594

(a) Recoveries by the Civil Department.
(b) Includes R 38 recoveries by the Civil Department.
(c) " R1,27,828 " " "

No. 64A.—Summary of Receipts from Minor Works and Navigation during the year 1903-1904.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which neither Capital nor Revenue Accounts are kept.	
	R	R	R	R	R	R	R	R	R	R	R	R
India, General . .	56,726	...	...	...	56,726	...	...	...	..	...	...	56,726
Central Provinces .	...	...	...	...	...	...	...	476	...	476	...	476
Burma . . .	...	...	...	...	...	...	1,15,625	...	3,325	1,18,950	...	1,18,950
Bengal . . .	...	...	...	...	...	4,33,364	90,860	31,041	1,47,803	7,03,068	20,131	7,23,199
U. P. of Agra and Oudh	...	...	...	...	...	2,22,751	...	...	...	2,22,751	...	2,22,751
Punjab . . .	82,611	4,70,989	1,778	867	5,56,245	...	51,913	593	...	52,506	36,065	6,44,816
North-West Frontier Province.	1,16,593	...	2,284	...	1,18,877	...	...	..	...	...	13,522	1,32,399
Madras . . .	...	...	...	...	...	1,02,859	...	23,447	29,270	1,55,576	...	1,55,576
Bombay . . .	1,59,742	50,297	...	6,045	2,16,084	47,933	...	...	..	47,933	...	2,64,017
Total .	4,15,672	5,21,286	4,062	6,912	9,47,932	8,06,907	2,58,398	55,557	1,80,398	13,01,260	69,718	23,18,910
								Total converted into £ at R15 = £1 . £				154,594

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1903-1904.

	IMPERIAL.							PROVINCIAL.								LOCAL.					GRAND TOTAL.
	INDIA, GENERAL.																				
	Coorg.	Raj-putana.	Balu-chistan.	Punjab.	N.-W. F. Pro-vince.	Bombay.	TOTAL.	Central Pro-vinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Burma.	Ben-gal.	Pun-jab.	Mad-ras.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
IRRIGATION AND NAVIGATION.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital Outlay: (*See* page 162)																					
Works	...	38,772	34 125	-87,935	17,561	6,43,883	6,46,406	...	...	4,75,111	1,72,555	1,353	3,28,198	2,604	9,79,821	...	..	...	...	...	16,26,227
Establishment	...	12,200	1,093	-86,157	3,948	86,721	18,405	...	...	87,621	37,368	6 747	01,299	589	1,93,624	...	...	...	...	...	2,12,029
Tools and Plant	...	...	1,129	-31,196	446	4,550	—25,071	...	...	18,528	2,436	2,424	5,081	...	28,469	...	...	...	...	...	3,398
Suspense	...	-473	—355	-379	...	—168	-1,375	...	...	—1,124	12,169	...	...	...	11,045	...		...	...	...	9,670
	...	50,499	36 592	-2,05,667	21,955	7,34,986	6,38,365	...	...	5,80,136	2,24,528	10,524	3 94,578	3,193	12,12,959	...	...	..	...	...	18,51,324
Less—Receipts on Capital Account	...	...	...	—19	...	436	417	...	...	1,200	986	...	...	...	2,186	...	...	...	...	...	2,603
NET TOTAL	...	50,499	36,592	-2,05,648	21,955	7,34,550	6,37,948	..	...	5,78,936	2,23,542	10,524	3,94,578	3,193	12,10,773	...	...	...	...	...	18,48,721
Revenue Outlay: (*See* page 166.)																					
Works	...	3,842	...	2,809	19,611	33,825	60,087	...	...	5,93?	27,409	...	37,943	...	71,282	...	...	...	482	482	1,31,851
Repairs	...	23,241	13,187	22,159	18,220	2,04,758	2,81,565	..	...	2,15,315	88,134	...	2,74,968	4,933	5,83,350	...	...	...	...	...	8,64,915
Establishment	...	10,699	6,126	31,445	(a)17,397	94,110	1,59,777	...	...	60,546	(b)86,471	...	80,185	4,253	2,31,455	...	...	...	...	...	3,91,232
Tools and Plant	...	—769	191	—57	5 143	4,763	9,271	...	..	48,737	5,062	...	1,569	291	55,659	...	...	...	...	...	64,930
Refunds of Revenue	...	...	...	...	...	306	306	...	...	142	420	...	73	160	795	..	...	...	...	...	1,101
Suspense	...	...	...	3,697	...	...	—3,697	...	...	...	...	...	...	...	...	...	...	...	...	...	—3,697
TOTAL	...	37,013	19,504	52,659	60,371	3,37,762	5,07,309	..	...	3,30,670	2,07,496	...	3 94,738	9,637	9,42 541	...	...	...	482	482	14,50,332
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	1,36,283	...	4 52,061	5,88,344	30,174	3,99,689	496	...	1,094	...	...	4,31,453	...	...	...	...	...	10,19,797
Repairs	...	...	...	2,90,516	...	6,71,251	9,61,767	...	2,72,440	61,757	...	18,142	...	...	3,52,339	...	...	...	...	...	13,14,106
Establishment	...	...	...	1 99,542	2,500	2,40,905	4 42,947	6,836	1,87,514	36,387	...	18,690	...	...	2,49,427	...	...	...	...	...	6,92,374
Tools and Plant	...	...	...	3,356	...	7,637	10,993	443	20,278	1,426	...	346	...	...	22,493	...	...	...	...	...	33,486
Refunds of Revenue	...	...	...	—44	...	...	-44	...	26	158	...	91	...	...	275	...	...	...	...	...	231
Suspense	...	...	...	—403	...	...	—403	...	23,601	-235	...	...	...	...	23,366	...	...	...	...	...	22,963
TOTAL	...	...	...	6,29,250	2,500	13,71,854	20,03,604	37,453	9,03,548	99,989	...	38,363	...	...	10,79,353	...	...	...	...	...	30,82,957
Carried forward	...	87,512	56,096	4,76,261	84,826	24,44,166	31,48,861	37,453	9,03,548	10,09,595	4,31,038	48,887	7,89,316	12,830	32,32,667	...	...	...	482	482	63,82,010

(a) Includes R4,897 outlay by Civil Officers.
(b) " R876 " "

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1903-1904—*continued.*

	IMPERIAL.							PROVINCIAL.								LOCAL.						GRAND TOTAL.
	INDIA, GENERAL.																					
	Coorg.	Rajputana.	Baluchistan.	Punjab.	N.-W. F. Province.	Bombay.	TOTAL.	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Burma.	Bengal.	Punjab.	N.-W. F. Province.	Madras.	TOTAL	
ATION AND IGATION—	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
t forward .	...	87,512	56,096	4,76,261	84,826	24,14,166	31,48,861	37,453	9,03,548	10,09,595	4,31,038	48,887	7,89,316	12,830	32,32,667	..	...	...	...	482	482	63,82,010
FOR WHICH ER CAPITAL NOR VUE ACCOUNTS EPT:																						
rks . .	...	374	26,173	1,75,997	(b) 11,838	...	2,14,382	(h) 1,91,224	93,414	6,316	...	1,267	3,66,220	...	6,61,441	...	...	...	(a) 1,512	5,329	6,841	8,82,664
airs . .	...	...	...	2,486	...	...	2,486	...	45,434	73,518	...	...	15,67,801	...	16,87,753	(f)11,931	...	...	...	5,269	17,200	17,07,439
ablishment .	...	131	(g)15,491	1,87,696	(a)7,429	...	2,10,747	40,829	65,212	32,484	...	(c)3,062	7,05,868	...	8,47,455	619	(a) 834	(a)30,865	(a) 1,278	...	33,596	10,91,798
ls and Plant .	...	...	137	40,379	...	...	40,516	2,653	27,455	952	...	18	22,663	...	53,751	41	...	...	...	..	41	94,308
unds of Revenue	...	...	...	...	(a) 5,661	...	5,661	...	...	21	...	..	556	...	577	...	...	...	...	...	...	6,238
pense . .	...	...	...	500	...	...	500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	500
TOTAL .	...	505	41,801	4,07,058	24,	...	4,74,292	2,37,716	2,32,515	1,13,291	...	4,347	(e)26,63,108	...	32,50,977	12,591	834	30,865	(a)2,790	10,598	57,678	37,82,947
IRRIGATION NAVIGATION	...	88,017	97,897	8,83,319	1,09,754	24,44,166	36,23,153	2,75,169	11,36,063	11,22,886	4,31,038	53,234	34,52,424	12,830	64,83,644	12,591	834	30,865	2,790	11,080	58,160	1,01,64,957
CULTURAL FOR WHICH AL AND REVE- ACCOUNTS ARE																						
rks . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
airs . .	...	...	...	...	...	...	...	...	−1,519	...	...	...	...	...	−1,519	...	...	...	...	...	...	−1,519
ablishment .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
ls and Plant .	...	...	...	...	...	...	...	...	−350	...	...	...	...	...	−350	...	...	...	...	...	...	−350
									−23						−23							−23
TOTAL .	...	...	...	...	...	...	...	...	−1,892	...	...	...	...	...	−1,892	...	...	...	...	...	...	−1,892
Outlay : (see page 168.)																						
ks . .	...	...	...	...	...	...	...	...	4,856	...	...	...	...	...	4,856	...	...	...	...	...	...	4,856
irs . .	...	...	...	...	...	...	...	...	1,75,031	...	...	...	...	...	1,75,031	...	...	...	...	...	...	1,75,031
lishment .	...	...	...	...	...	...	...	...	37,921	...	...	...	...	...	37,921	...	...	...	...	...	...	37,921
and Plant .	...	...	...	...	...	...	...	...	3,264	...	...	...	...	...	3,264	...	...	...	...	...	...	3,264
TOTAL .	...	...	...	...	...	...	...	...	2,21,072	...	...	...	...	...	2,21,072	...	...	...	...	...		2,21,072
R WHICH ONLY UE ACCOUNTS PT:																						
ks . .	...	...	...	...	...	...	...	...	45,058	...	...	...	...	...	45,058	...	...	...	...	...	...	45,058
irs . .	...	...	...	...	...	...	...	...	1,07,030	...	...	...	...	...	1,07,030	...	...	...	...	...	...	1,07,030
blishment .	...	...	...	...	...	...	...	...	34,407	...	...	...	...	...	34,407	...	...	...	...	...	..	34,407
ls and Plant .	...	...	...	...	...	...	...	...	2,760	...	...	...	...	...	2,760	...	...	...	...	...	...	2,760
TOTAL .	...	...	...	...	...	...	...	...	1,89,255	...	...	...	...	...	1,89,255	...	...	...	...	...	...	1,89,255

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																						
Works .	10,804	...	...	20,909	...	1,15,185	1,46,898	...	4,696	77,870	6,758	...	3,30,064	...	4,19,388	...	...	...	...	...	...	5,66,286
Repairs .	1,750	...	...	8,405	...	3,68,305	3,78,466	...	10,155	3,73,394	30,537	...	5,79,194	...	9,93,280	...	...	...	...	...	...	13,71,746
Establishment .	2,829	...	...	6,572	...	1,69,858	1,79,259	...	3,138	(d)2,03,128	13,640	...	1,97,129	...	4,14,035	...	...	...	...	...	...	5,93,294
Tools and Plant .	185	...	...	429	...	14,515	15,129	...	205	12,048	1,493	...	12,664	...	26,410	...	...	...	...	...	...	41,539
Refunds of Revenue	...	...	...	...	...	5	5	...	...	77	...	...	114	...	191	...	...	...	...	...	...	196
Suspense .	...	...	...	...	...	—2,470	—2,470	...	...	—18,666	...	...	...	...	—18,666	...	...	...	...	...	...	—21,136
TOTAL .	15,574	...	...	36,315	...	6,65,398	7,17,287	...	18,194	6,44,851	52,428	...	11,19,165	...	18,34,638	...	...	...	...	...	...	25,51,925
TOTAL AGRICULTURAL .	15,574	...	...	36,315	...	6,65,398	7,17,287	...	4,26,629	6,44,851	52,428	...	11,19,165	...	22,43,073	...	...	...	...	...	...	29,60,360
GRAND TOTAL .	15,574	88,017	97,897	9,19,634	1,09,754	31,09,564	43,40,440	2,75,169	15,62,692	17,67,737	4,83,466	53,234	45,71,589	12,830	87,26,717	12,591	834	30,865	2,790	11,080	58,160	1,31,25,317
Deduct—Outlay in England .	...	...	92	8,469	...	23,689	32,250	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32,250
Outlay in India .	15,574	88,017	97,805	9,11,165	1,09,754	30,85,875	43,08,190	2,75,169	15,62,692	17,67,737	4,83,466	53,234	45,71,589	12,830	87,26,717	12,591	834	30,865	2 7	11,080	58,160	1,30,93,067

Outlay in India converted into £ at R15=£1 .	£	872,871
OUTLAY IN ENGLAND	£	2,150
GRAND TOTAL .	£	875,021

(*a*) Outlay by Civil Officers.
(*b*) Includes R5,710, Collection charges in the Civil Department.

(*c*) Includes R72, Collection charges in the Civil Department.
(*d*) Includes R5,549 ditto ditto.
(*e*) Includes the following outlay by Civil Officers:—

	R
Works	11,487
Repairs	3,80,813
Establishment	1,07,628
Tools and Plant	1,266
Refunds of Revenue . . .	543
TOTAL .	R5,01,737

(*f*) Includes R9,240 outlay by Civil Officers.
(*g*) " R12,606 " "
(*h*) " R1,754 " "

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Central Provinces.	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. F. Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	£	£	£
Imperial . .	2,01,396	...	...	...	...	9,11,165	1,09,754	...	30,85,875	43,08,190	287,213	2,150	289,363
Provincial . .	...	2,75,169	15,62,692	17,67,737	4,83,466	53,234	...	45,71,589	12,830	87,26,717	581,781	...	581,781
Local . .	...	...	12,591	834	...	30,865	2,790	11,080	..	58,160	3,877	...	3,877
	2,01,396	2,75,169	15,75,283	17,68,571	4,83,466	9,95,264	1,12,544	45,82,669	30,98,705	1,30,93,067	872,871	2,150	875,021

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1903-1904.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
					Deduct.									
Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana.														
Tanks in Ajmere Sub-Collectorate	17,809	6,297	...	...	...	...	24,106	14,00,704	2,82,083	17,173	...	16,99,960	*990*	16,98,970
" in Beawar " "	10,475	2,626	...	...	...	...	13,101	6,86,177	1,97,068	13,308	...	8,96,553	*396*	8,96,157
" in Todghur " "	10,488	3,277	..	...	...	*473*	13,292	3,57,111	73,560	3,243	3,002	4,36,916	...	4,36,916
TOTAL	38,772	12,200	...	...	...	*473*	50,499	24,43,992	5,52,711	33,724	3,002	30,33,429	*1,386*	30,32,043
Baluchistan.														
Khushdil Khan Reservoir	12,092	600	...	...	...	...	12,692	8,78,160	90,606	25,843	...	9,94,609	*403*	9,94,206
Anambar flood Channel	22,033	1,093	1,129	...	...	*355*	23,900	40,256	1,827	4,278	...	46,361	...	46,361
Shebo Canal	...	...	...	...	...	...	...	5,61,489	81,730	22,940	...	6,66,159	*371*	6,65,788
TOTAL	34,125	1,693	1,129	...	...	*355*	36,592	14,79,905	1,74,163	53,061	...	17,07,129	*774*	17,06,355
Burma.														
Mon Canals	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
Punjab.														
Upper Chenab Survey	*−7,070*	*−8,617*	*−22,790*	*−379*	...	...	*−38,856*	...	...	...	...	...	...	...
Lower Bari Doab Survey	*−81,377*	*−77,535*	*−8,406*	...	*−19*	...	*−1,67,299*	...	...	...	...	...	...	...
Indus Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Shahpur Canals	...	...	...	...	...	...	...	1,75,060	30,260	613	...	2,05,933	...	2,05,933
Ghaggar Canal	512	*−5*		...	...	...	507	2,68,069	57,473	7,564	...	3,33,106	...	3,33,106
	−87,935	*−86,157*	*−31,196*	*−379*	*−19*	...	*−2,05,648*	4,43,129	87,733	8,177	...	5,39,039	...	5,39,039
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	13,96,822	1,95,871	16,139	...	16,08,832	*63,696*	15,45,136
TOTAL	*−87,935*	*−86,157*	*−31,196*	*−379*	*−19*	...	*−2,05,648*	18,39,951	2,83,604	24,316	...	21,47,871	*63,696*	20,84,175
North-West Frontier Province.														
Kabul Canal	17,561	3,948	446	...	...	...	21,955	4,71,844	21,362	5,044	...	4,98,250	...	4,98,250
Bombay. Deccan and Gujarat.														
Pravara River Works—Ohdar Canal	...	...	...	...	...	...	...	2,30,067	75,184	4,528	...	3,09,779	*144*	3,09,635
Khári Cut	41,864	13	...	...	...	...	41,877	4,73,035	95,001	2,133	...	5,70,169	*181*	5,69,988
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	*21*	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	*690*	3,52,685
Mátoba Tank	...	...	...	...	...	...	...	1,49,237	35,982	2,937	...	1,88,156	*8*	1,88,148
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	*5,392*	7,57,050
Rovári Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
[illegible] Tank	23,544	1,892	123	...	*16*	...	25,543	23,544	1,892	123	...	25,559	*16*	25,543
[illegible]	25,607	3,285	214	...	...	...	29,106	25,607	3,285	214	...	29,106	...	29,106

Nagrana Tank	15,533	...	...	...	...	...	15,533	15,533	...	...	...	15,533	...	15,533
Pathri Tank	35,504	12,268	...	...	420	...	1,47,752	4,53,358	85,282	4,762	...	5,43,402	420	5,42,982
Upper Mán River Works	...	...	...	...	...	...	..	3,14,286	95,008	6,782	...	4,16,076	241	4,15,835
Yerla River Irrigation Works	153	...	...	...	...	...	153	5,87,846	1,23,847	8,065	...	7,19,758	2,365	7,17,393
Maini Tank	...	...	...	...	...	...	...	3,08,976	1,08,294	3,315	...	4,20,585	540	4,20,045
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	267	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	14	1,61,248
Asundi Tank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Pársul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	71	2,08,007
Gokak Canal, Second Section	...	...	...	...	...	...	...	92,036	70,024	14,246	...	1,76,306	...	1,76,306
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	138	30,185
Dambal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	62	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	6	78,354
Gadikeri Tank	2,940	676	...	...	...	...	3,616	12,891	3,112	140	...	16,143	...	16,143
Hartála Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	4	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	6	1,28,781
Kásurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Sind.														
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207
Fuleli Canal	10,164	2,725	172	...	...	...	13,061	14,03,830	2,94,461	6,374	...	17,04,665	504	17,04,161
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	80	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Mehrábwah Canal	...	...	...	...	...	...	...	52,798	13,200	20	...	66,018	...	66,018
Ghár Canal	...	...	...	...	...	...	...	3,46,230	77,184	1,852	...	4,25,266	...	4,25,266
Sukkur Canal	6,807	988	150	...	...	...	7,945	11,35,547	2,10,974	13,920	...	13,60,441	160	13,60,281
Hasanali Canal	86,903	19,978	1,698	...	...	...	1,08,579	1,76,841	40,664	4,738	...	2,22,243	...	2,22,243
Satta Canal	24,031	5,527	361	...	...	...	29,919	24,031	5,527	361	...	29,919	...	29,919
	3,73,450	47,352	2,718	...	*436*	...	4,23,084	89,84,592	21,13,673	1,28,676	...	1,12,26,941	*11,330*	1,12,15,611
Add—Outlay on Projects classed as Productive (*b*)	2,70,433	39,369	1,832	...	...	*168*	3,11,466	10,56,590	2,52,009	9,917	*—168*	13,18,348	*207*	13,18,141
Deduct—Outlay from contributions (*c*)	...	...	...	...	...	...	...	*48,860*	*13,240*	...	...	*62,100*	...	*62,100*
TOTAL	6,43,883	86,721	4,550	...	*436*	*168*	7,34,550	99,92,322	23,52,442	1,38,593	*—168*	1,24,83,189	*11,537*	1,24,71,652
Add—Outlay on works now classed as Protective (*d*)	...	...	...	...	...	...	...	20,69,779	7,72,411	1,58,030	...	30,00,220	*3,770*	29,96,450
Total Imperial	6,46,406	18,405	*—25,071*	*—379*	*417*	*996*	6,37,948	1,83,19,365	41,68,202	4,13,035	2,834	2,29,03,436	*81,163*	2,28,22,273
Carried forward	6,46,406	18,405	*—25,071*	*—379*	*417*	*996*	6,37,948	1,83,19,365	41,68,202	4,13,035	2,834	2,29,03,436	*81,163*	2,28,22,273

(*a*)

Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal)	7,89,907
Chenab Canal	14,410
Sidhnai	18,306
Indus Inundation Canal	7,22,513
	15,45,136

(*b*)

	During the year.	To end of the year.
Lower Panjhra River Works	...	36,447
Kadva River Works	2,036	1,77,687
Mutha Canals	3,08,039	10,96,670
Pravara River Works—Lakh Canal	...	5,946
Krisna Cannal	1,391	1,391
	3,11,466	13,18,141

(*c*)

Fuleli Canal	10,060
Sukkur Canal	19,133
Khari Cut	25,158
Gokak Canal, Second Section	7,749
	62,100

(*d*) For details, *vide* Account No. 50B, page 128.

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1903-1904—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	*Deduct*— Receipts on Capital Account.	*Deduct*— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	*Less* Receipts on Capital account.	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	6,46,406	18,405	*—25,071*	*—379*	*417*	*996*	6,37,948	1,83,19,365	41,68,202	4,13,035	2,834	2,29,03,436	*81,163*	2,28,22,273
Provincial.														
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto	...	...	...	...	...	...	...	2 188	406	26	...	2,620	...	2,620
TOTAL	...	...	...	...	...	...	...	4,448	927	59	...	5,434	...	5,434
Bengal.														
Calcutta and Eastern Canals	4,26,729	79,484	19,500	...	...	*1,124*	5,24,589	64,46,698	7,84,019	4,10,693	5,553	76,46,963	*54,467*	75,92,496
Saran Project	1,918	1,768	*—1,178*	...	...	...	2,508	4,92,048	1,67,092	25,952	...	6,85,092	*498*	6,84,594
Orissa Coast Canal	...	...	...	...	...	...	...	33,86,520	7,56,546	2,32,991	...	43,76,057	*3,293*	43,72,764
Damodar Project	...	...	...	...	*1,200*	...	*—1,200*	90,626	94,864	7,100	...	1,92,590	*69,449*	1,33,141
Tirhoot Project	...	...	...	...	...	...	...	90,730	4,34,017	6,836	...	5,31,583	*158*	5,31,425
	4,28,647	81,252	18,322	...	*1,200*	*1,124*	5,25,897	1,05,06,622	22,36,538	6,83,572	5,553	1,34,32,285	*1,17,865*	1,33,14,420
Add—Outlay on Projects classed as Productive (*a*)	46,464	6,369	206	...	...	...	53,039	9,91,724	2,29,975	1,03,509	...	13,25,208	*112*	13,25,096
Deduct—Outlay charged to Protective (*b*)	...	...	...	...	...	...	...	*7,00,690*	*1,61,120*	*4,190*	...	*8,66,000*	...	*8,66,000*
TOTAL	4,75,111	87,621	18,528	...	*1,200*	*1,124*	5,78,936	1,07,97,656	23,05,393	7,82,891	5,553	1,38,91,493	*1,17,977*	1,37,73,516
United Provinces of Agra and Oudh.														
Dun Canals	16,897	3,434	223	...	...	...	20,554	7,20,780	78,394	5,083	...	8,04,257	*1,050*	8,03,207
Rohilkhand Canals	1,50,171	32,674	2,132	12,169	*986*	...	1,96,160	15,85,155	4,63,052	37,608	32,769	21,18,584	*11,732*	21,06,852
Bijnor Canals	5,487	1,260	81	...	...	...	6,828	1,65,357	18,466	142	...	1,83,965	...	1,83,965
Bundelkhand Irrigation Works	...	...	...	...	...	...	..	73,193	1,686	...	...	74,879	*885*	73,994
Sardah Canals	...	...	...	...	...	...	...	45,893	1,692	...	...	47,585	...	47,585
	1,72,555	37,368	2,436	12,169	*986*	...	2,23,542	25,90,378	5,63,290	42,833	32,769	32,29,270	*13,667*	32,15,603
Add—Outlay on Projects classed as Productive (*c*)	...	...	...	...	...	...	...	42,265	39,872	367	...	82,504	*3*	82,501
TOTAL	1,72,555	37,368	2,436	12,169	*986*	...	2,23,542	26,32,643	6,03,162	43,200	32,769	33,11,774	*13,670*	32,98,104
Punjab.														
Jalalpur Canal	1,353	6,747	2,424	...	..	...	10,524	9,883	17,894	2,984	...	30,761	...	30,761

Madras.														
Yerur Tank Project	20,003	4,601	...	...	...	...	24,604	20,003	4,601	...	...	24,604	...	24,604
Atmakuru Tank Project	30,882	5,477	...	...	...	...	36,359	34,188	6,239	...	...	40,427	...	40,427
Vamula do.	18,612	4,280	...	...	...	...	22,892	39,826	9,159	...	...	48,985	...	48,985
Jangamahiswarapuram Tank	11,940	2,390	...	...	...	...	14,330	40,743	6,182	...	...	46,925	...	46,925
Haiipuram Tank	10,943	2,516	...	...	...	...	13,459	10,990	2,527	...	...	13,517	...	13,517
Chopad Project	49,987	11,119	...	...	...	...	61,106	4,14,037	86,031	...	...	5,00,068	...	5,00,068
Ganjam Minor River System	7,602	1,412	...	...	...	...	9,014	1,84,121	39,710	139	...	2,23,970	...	2,23,970
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Poiney Anicut System	...	...	...	...	...	...	...	1,87,071	42,996	38	...	2,30,105	...	2,30,105
Chembrambakam Tank Project	...	...	...	...	...	...	...	5,00,172	1,26,417	8,204	...	6,34,793	114	6,34,679
Pálár Anicut System	35,344	7,804	4,543	..	...	...	47,691	15,99,375	4,15,232	34,418	...	20,49,025	...	20,49,025
Cnilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Buckingham Canal	7,318	1,221	...	...	...	...	8,539	67,57,242	16,01,619	1,80,762	...	85,39,623	8,997	85,30,626
Madras Water-supply and I. E. Project	1,757	252	...	...	...	...	2,009	13,04,918	2,13,448	6,648	...	15,25,014	1,167	15,23,847
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	107	1,43,100
Pelandorai Anicut System	...	...	...	...	...	...	...	4,44,149	99,699	5,938	...	5,49,786	798	5,48,988
Tirukkoyilúr ditto	11,064	2,545	...	...	...	...	13,609	2,42,268	54,371	...	...	2,96,639	...	2,96,639
Arkenkota Channel	10,892	2,505	...	...	...	...	13,397	94,607	21,757	...	...	1,16,364	...	1,16,364
Shatiatope Anicut System	57,154	3,569	115	...	...	...	60,838	3,13,521	47,177	115	...	3,60,813	...	3,60,813
Sagileru Project	26	6	423	...	...	...	455	3,48,882	79,087	12,730	...	4,40,699	1	4,40,698
Dondapad Tank Project	1,007	213	...	...	...	...	1,220	97,528	17,230	...	...	1,14,758	7	1,14,751
Cumbum Tank System	...	...	...	...	...	...	...	52,536	11,996	...	...	64,532	...	64,532
Cheyeru Anicut System	511	117	...	...	...	...	628	3,26,617	74,402	...	...	4,01,019	...	4,01,019
Lower Coleroon Anicut System	26,171	4,564	...	...	...	...	30,735	10,84,688	2,35,123	14,059	...	13,33,870	...	13,33,870
Vriddhachalam " "	...	...	...	...	...	...	...	60,107	13,783	...	...	73,890	...	73,890
Mahamattur " "	275	63	...	...	...	...	338	57,522	13,229	...	...	70,751	...	70,751
Vallúru " "	—*136*	—*31*	...	...	...	...	—*167*	51,697	11,891	...	...	63,588	...	63,588
Maradur " "	...	...	...	...	...	...	...	35,497	8,165	...	...	43,662	...	43,662
Thadapalli Channel	3,036	845	...	...	...	...	3,881	1,17,584	25,627	...	...	1,43,211	...	1,43,211
Kalingaroyen Channel	16,934	3,895	...	...	...	...	20,829	97,458	22,416	...	...	1,19,874	...	1,19,874
Nandyar Channel	...	...	...	...	...	...		46,025	10,585	...	...	56,610	...	56,610
Munyeru Project	8,008	1,801	...	...	...	...	9,809	4,52,526	1,01,711	3,713	...	5,57,950	656	5,57,294
Ponnalur Tank Project	23,601	5,428	..	...	...	...	29,029	66,724	11,790	...	...	78,514	...	78,514
	3,52,931	66,592	5,081	...	...	...	4,24,604	1,53,17,632	34,82,437	2,69,663	...	1,90,69,732	*11,847*	1,90,57,885
Add—Outlay on Projects classed as Productive (*d*)	—*24,733*	—*5,293*	...	...	...	...	—*30,026*	1,02,905	22,843	48	...	1,25,796	...	1,25,796
Deduct—Outlay charged to protective (*e*)	...	...	...	...	...	...	...	*6,54,680*	*10,670*	*760*	...	*6,66,110*	...	*6,66,110*
TOTAL	3,28,198	61,299	5,081	...	...	...	3,94,578	1,47,65,857	34,94,610	2,68,951	...	1,85,29,418	*11,847*	1,85,17,571
Bombay.														
Gokak Canal, 1st Section and Storage Works	2,604	589	...	...	...	...	3,193	7,71,274	1,09,889	15,325	...	8,96,488	*689*	8,95,799
Total Provincial	9,79,821	1,93,624	28,469	12,169	*2,186*	*1,124*	12,10,773	2,89 81,761	65,31,875	11,13,410	38,322	3,65,65,368	*1,44,183*	3,65,21,185
Total Irrigation and Navigation	16,26,227	2,12,029	3,398	11,790	*2,603*	*2,120*	18,48,721	4,73,01,126	1,07,00,077	15,26,445	41,156	5,95,68,804	*2,25,346*	5,93,43,458
AGRICULTURAL.														
Provincial.														
Burma.														
Hanthawaddy Dist.—Bawle Island Embankment	—*1,519*	—*350*	—*23*	...	...	...	—*1,892*	16,925	3,859	252	...	21,036	...	21,036
Irrawaddy Embankments, Western Series	...	...	...	...	...	...	...	25,62,846	4,78,879	21,391	...	30,63,116	*4,190*	30,58,926
Do Eastern Series	...	...	...	...	...	...	...	46,892	10,785	703	...	58,380	...	58,380
Thôngwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	...	2,22,594
Total Agricultural	—*1,519*	—*350*	—*23*	...	...	...	—*1,892*	28,10,647	5,31,484	22,995	...	33,65,126	*4,190*	33,60,936
GRAND TOTAL	16,24,708	2 1,679	3,375	11,790	*2,603*	*2,120*	18,46,829	5,01,11,773	1,12,31,561	15,49,440	41,156	6,29,33,930	*2.29,536*	6,27,04,394
Grand Total converted into £ at R15=£1						£	123,122						£	4,180,293

		During the year.	To end of the year.
(*a*)	Orissa Project	40,754	4,14,460
	Sone Project	11,334	1,00,766
	Tidal Canal	...	7,56,152
	Midnapur Canal	951	53,718
		53,039	13,25,096

(*b*) Orissa Coast Canal, *vide* Account No. 50A., page 124.

(*c*)	Fatehpur Branch, Lower Ganges Canal	52,057
	Agra Canal	30,444
		82,501

		During the year.	To end of the year.
(*d*)	Periyar Project	—36,164	...
	Kurnool-Cudapah Canal	6,138	1,19,738
	Barur Tank Project	...	6,058
		—30,026	1,25,796

(*e*(Buckingham Canal, *vide* Account No. 50A., page 126.

No. 65 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1903-1904.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.
Rajputana.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Tanks in Ajmere Sub-Collectorate	1,308	13,030	5,806	*—431*	...	...	19,713	23,311	4,78,866	2,57,331	2,806	106	...	7,62,420
" in Beawar " "	543	8,962	3,608	*—297*	...	..	12,816	11,780	4,77,337	2,72,707	6,807	354	...	7,68,985
" in Todghur " "	1,991	1,249	1,285	*—41*	...	..	4,484	17,227	1,98,379	1,12,613	2,490	...	...	3,30,709
TOTAL	3,842	23,241	10,699	*—769*	...	...	37,013	52,318	11,54,582	6,42,651	12,103	460	...	18,62,114
Baluchistan.														
Shebo Canal	...	4,414	3,059	191	...	...	7,664	...	82,281	55,577	794	331	...	1,38,983
Khushdil Khan Reservoir	...	8,773	3,067	...	...	...	11,840	...	96,721	40,749	466	317	...	1,38,253
TOTAL	...	13,187	6,126	191	...	...	19,504	...	1,79,002	96,326	1,260	648	...	2,77,236
Punjab.														
Indus Inundation Canals	...	...	...	...	...	*—3,697*	*—3,697*	...	...	...	...	...	...	...
Shahpur Canals	230	13,021	15,485	20	...	...	28,756	84,773	4,30,643	2,78,728	4,251	1,210	...	7,99,605
Ghaggar Canal	2,579	9,138	15,960	*—77*	...	...	27,600	2,953	49,959	1,09,309	251	100	...	1,62,572
TOTAL	2,809	22,159	31,445	*—57*	...	*—3,697*	52,659	87,726	4,80,602	3,88,037	4,502	1,310	...	9,62,177
North-West Frontier Province.														
Kabul River Canal	19,611	18,220	(*b*)17,397	5,143	...	...	60,371	62,154	1,24,899	1,83,745	6,750	...	...	3,77,548
Bombay.														
Deccan and Gujarat.														
Khári Cut	967	6,907	1,637	98	...	...	9,609	8,935	67,810	31,005	557	45	...	1,08,352
Hartála Tank	...	76	147	...	...	...	223	22	4,404	4,452	...	2,957	...	11,835
Mhasva Tank	...	549	886	50	...	...	1,485	586	15,457	16,277	714	87	...	33,121
Jamda Canals	...	3,204	4,405	200	...	...	7,809	4,639	2,19,357	1,76,333	4,342	365	...	4,05,036
Pravara River Works—Ojhar Canal	...	2,675	2,274	56	223	...	5,228	2,503	1,09,261	1,29,128	1,858	353	...	2,43,103
Bhatodi Tank	...	1,333	1,226	30	...	...	2,589	194	75,394	66,232	639	216	...	1,42,675
Matoba Tank	...	1,497	876	50	12	...	2,435	...	30,366	22,245	1,138	124	...	53,873
Kasurdi Tank	...	359	128	50	..	...	537	31	14,382	7,782	1,247	...	...	23,442
Shirsuphal Tank	...	896	523	50	...	...	1,469	606	29,265	24,747	1,163	10	...	55,791
Bhadalvadi Tank	...	1,117	646	50	...	...	1,813	643	22,459	18,593	1,063	18	...	42,776
Koregaon Tank	...	1,011	544	14	...	...	1,569	...	6,751	6,008	219	...	...	12,978
Ashti Tank	...	2,381	1,235	73	...	...	3,689	39,909	68,216	55,734	1,406	...	...	1,65,265
Revari Canal	...	1,306	575	31	...	...	1,912	1,411	41,740	31,399	911	10	...	75,471
Upper Mán River Works	...	2,212	1,062	49	...	...	3,323	20,145	60,306	39,152	1,942	167	...	1,21,712
Yerla River Irrigation Works	...	3,334	1,868	70	...	...	5,272	47,436	1,01,675	70,575	2,178	37	...	2,21,901
Chikhli Canal	...	1,714	601	...	...	..	2,315	559	24,366	17,393	374	10	...	42,702
Maini Tank	314	1,272	818	30	...	...	2,434	16,934	55,032	34,731	1,376	52	...	1,08,125
Muchkundi Tank	...	341	84	5	...	...	430	897	5,898	1,761	68	...	...	8,624
Gadikeri Tank	...	114	26	...	...	...	140	...	5,093	1,130	..	2,021	...	8,244
Dambal Tank	105	380	499	...	10	...	994	570	7,467	6,079	...	42	...	14,158
Medleri Tank	48	243	287	..	...	...	578	48	9,968	6,005	...	291	...	16,312
[illegible]	...	607	550	...	...	...	1,157	504	38,927	22,395	541	...	...	62,367
[illegible]	53	342	418	...	...	...	813	207	15,660	11,609	500	...	...	27,976

Mavinkop Tank	82	352	209	...	...	...	643	233	658	348	...	...	...	1,239
Parsul Tank	...	328	575	50	45	...	998	...	4,258	8,498	540	45	...	13,341
Sind.														
Sukkur Canal	19,042	28,421	14,982	400	...	...	62,845	61,415	9,93,682	2,79,531	13,268	119	...	13,48,015
Ghár Canal	7,490	72,847	31,883	537	...	...	1,12,757	3,22,533	27,65,699	8,25,471	11,665	184	...	39,25,552
Mehrábwah Canal	...	...	...	...	...	...	...	2,215	1,30,989	33,811	648	...	...	1,67,663
Alibhar Kacheri Canal	...	*—1,048*	*—47*	7	...	...	*—1,088*	245	68,417	22,647	539	19	...	91,867
Marak Great Canal	6,165	9,902	4,818	46	...	...	20,931	19,222	3,47,132	1,28,566	2,847	40	...	4,97,807
Surfrázwah Canal	...	5,907	1,525	16	...	...	7,448	10,124	2,35,169	77,697	1,106	4	...	3,24,100
Fuleli Canal	*—700*	50,195	17,729	2,713	16	...	69,953	1,12,306	42,09,396	10,50,431	18,305	3,714	...	53,94,152
Hasanali	259	3,984	1,121	88	...	...	5,452	259	3,984	1,121	88		...	5,452
	33,825	2,04,758	94,110	4,763	306	...	3,37,762	6,75,331	97,88,638	32,28,886	71,242	10,930	-----	1,37,75,027
Deduct—Outlay from Contributions (a)	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...		*(a)10,930*
TOTAL	33,825	2,04,758	94,110	4,763	306	...	3,37,762	6,66,881	97,86,158	32,28,886	71,242	10,930	...	1,37,64,097
Total Imperial	60,087	2,81,565	1,59,777	9,271	306	*—3,697*	5,07,309	8,69 079	117,25,243	45,39,645	95,857	13,348		1,72,43,172
Provincial.														
Bengal.														
Calcutta and Eastern Canals	5,930	1,73,776	37,863	45,418	141	...	2,63,128	23,95,197	52,86,458	33,23,476	4,32,043	3,191	...	1,14,40,365
Orissa Coast Canal	...	38,988	20,898	3,319	1	...	63,206	*—2,421*	8,18,059	3,80,891	1,07,624	5,350	...	13,09,503
Sarun Project	...	2,551	1,785	...	...	...	4,336	...	3,00,889	99,243	*—5,270*	5,264	...	4,00,126
TOTAL	5,930	2,15,315	60,546	48,737	142	...	3,30,670	23,92,776	64 05,406	38,03,610	5,34,397	13,805	...	1,31,49,994
United Provinces of Agra and Oudh.														
Dún Canals	5,474	38,146	23,140	60	62	...	66,882	1,66,872	7,41,413	8,14,302	19,315	2,617	...	17,44,519
Rohilkhand Canals	10,952	41,903	48,032	3,905	347	...	1,05,139	4,36,324	9,10,501	20,32,630	45,135	5,073	...	34,29,663
Bijnor Canals	7,816	4,056	10,999	33	9	...	22,913	66,689	96,487	1,82,642	2,877	5,669	...	3,54,364
Bundelkhand Irrigation Works. { Jhansi Lakes	3,018	2,380	2,108	1,064	2	...	8,572	15,746	58,299	52,545	1,457	259	...	1,28,306
Bundelkhand Irrigation Works. { Hamirpur Lakes	149	1,649	2,192	...	...	...	3,900	19,283	65,013	74,297	1,354	124	...	1,60,071
TOTAL	27,409	88,134	(c)86,471	5,062	420	...	2,07,496	7,04,914	18,71,713	31,56,416	70,138	13,742	...	58,16,923
Madras.														
Nundiyar Channel	1,878	1,503	786	...	...	...	4,167	2,390	22,662	4,982	216	...	...	30,250
Cehmbrambakam Tank	*—1,267*	3,396	461	*—109*	...	...	2,181	*—48,765*	88,152	24,625	*—2,605*	...	...	61,407
Chilka Lake Canal	...	307	70	...	...	...	377	50	16,542	3,784	...	...	...	20,376
Buckingham Canal	840	83,498	26,163	1,369	44	...	1,11,914	80,027	26,41,315	8,39,145	92,844	18,249	...	36,71,580
Madras W. S. and I. E. Project	*—2,943*	9,458	3,712	9	...	...	10,236	*—96,527*	4,63,250	1,28,236	5,532	...	...	5,00,491
Pelandorai Anicut System	711	7,703	1,931	68	...	...	10,413	48,114	3,65,446	1,10,152	3,887	..	...	5,27,599
Vedaranniyam Canal	98	3,222	871	151	3	...	4,345	979	77,050	19,535	2,270	30	...	99,864
Palar Anicut System	6,681	24,297	7,373	53	...	...	38,404	3,06,877	11,94,490	4,03,872	10,813	345	...	19,16,397
Poiney ditto	924	5,396	1,480	...	...	..	7,800	86,460	4,18,448	1,16,448	...	...	...	6,21,356
Carried forward {	6,922	1,38,780	42,847	1,541	47	...	1,90,137	3,79,605	52,87,355	16,50,779	1,12,957	18,624	...	74,49,320
Carried forward {	33,339	3,03,449	1,47,017	53,799	562	...	5,38,166	30,97,690	82,77,119	69,60,026	6,04,535	27,547	...	1,89,66,917

(a) Fuleli Canal . . . . R 8,310
Jamda " . . . . " 2,620
10,930

(b) Includes R4,897 outlay by Civil officers.
(c) Do. R876 do. do.

No. 65B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1903-1904—*continued.*

IRRIGATION AND NAVIGATION—*continued.* Provincial—*continued.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	33,339	3,03,449	1,47,017	53,799	562	...	5,38,166	30,97,690	82,77,119	69,60,026	6,04,535	27,517	...	1,89,66,917
Madras—continued. Brought forward	6,922	1,38,780	42,847	1,541	47	...	1,90,137	3,79,605	52,87,355	16,50,779	1,12,957	18,624	...	74,49,320
Dondapad Tank	...	488	127	...	...	...	615	...	1,880	466	...	...	...	2,346
Cheyeru Anicut	1,961	9,477	2,650	...	...	...	14,088	85,315	4,77,093	1,29,608	45	...	...	6,92,061
Cumbum Tank	58	199	59	—*12*	...	...	304	8,694	46,001	12,497	597	...	...	67,789
Shatiatope Anicut System	2,423	10,565	3,056	...	...	...	16,044	47,686	4,25,226	1,09,175	207	...	...	5,82,294
Vriddhachalam ditto	1,826	3,044	1,035	...	...	...	5,905	23,686	1,14,926	31,939	45	...	...	1,70,596
Mehamattur ditto	83	2,629	608	—*10*	...	...	3,310	21,252	1,11,829	30,543	—*40*	...	...	1,63,584
Valluru Anicut	—*221*	749	122	—*9*	...	...	641	5,238	21,722	6,186	—*29*	...	...	33,117
Tirukkoyilur Anicut System	2,742	17,165	4,662	...	...	...	24,569	70,992	3,45,274	96,521	24	...	...	5,12,811
Lower Coleroon Anicut System	8,115	27,867	7,572	130	...	...	43,684	2,28,292	7,98,066	2,33,770	522	50	...	12,60,700
Thadapalli Channel	1,162	5,740	1,672	...	...	...	8,574	26,165	2,61,750	60,033	42	2	...	3,53,992
Arkenkota ditto	596	7,371	1,835	...	...	...	9,802	16,198	2,13,390	52,030	...	...	...	2,82,218
Maradur Anicut System	—*1*	4,943	969	—*71*	26	...	5,866	26,525	3,21,561	79,425	—284	56	...	4,27,283
Kalingaroyen Channel	215	6,044	1,537	...	...	...	7,796	17,860	4,34,021	1,04,322	...	...	...	5,56,203
Ganjam-Gopalur Canal	453	185	42	...	...	...	680	453	406	101	...	...	...	960
Ganjam Minor Rivers System	10,454	20,123	6,693	...	...	...	37,270	60,799	3,14,749	84,985	...	...	...	4,60,533
Sagileru Project	758	5,017	1,295	...	...	...	7,070	2,549	20,342	5,044	...	...	...	27,935
Munyeru Project	397	14,399	3,403	...	...	...	18,199	697	37,452	8,786	118	...	...	47,053
Chopad "	...	183	..	...	...	...	183	...	450	22	...	...	...	472
Hajipuram Tank Project	...	...	1	...	...	...	1	...	...	1	...	...	...	1
TOTAL	37,943	2,74,968	80,185	1,569	73	...	3,94,738	10,22,006	92,33,493	27,02,833	1,14,204	18,732	...	1,30,91,268
Bombay.														
Gokak Canal, 1st Section and Storage Works	...	4,933	4,253	291	160	...	9,637	141	43,953	35,593	3,990	246	...	83,923
Total Provincial	71,282	5,83,350	2,31,455	55,659	795	...	9,42,541	41,19,837	1,75,54,565	96,98,452	7,22,729	46,525	...	3,21,42,108
Total Irrigation and Navigation	1,31,369	8,64,915	3,91,232	64,930	1,101	—*3,697*	14,49,850	49,88,916	2,92,79,808	1,12,38,097	8,18,586	59,873	...	4,93,85,280
AGRICULTURAL. Provincial. *Burma.*														
Irrawaddy Embankment, Western Series	4,593	1,58,003	34,030	2,659	...	...	1,99,285	11,52,734	20,82,171	7,31,939	53,718	...	4	40,20,566
Do. Eastern Series	...	3,207	714	46	...	...	3,967	62,357	46,729	25,053	1,632	...	...	1,35,771
Thongwa Island Embankment	263	13,821	3,177	559	...	...	17,820	13,256	93,355	23,917	2,302	...	...	1,32,830
TOTAL	4,856	1,75,031	37,921	3,264	...	...	2,21,072	12,28,347	22,22,255	7,80,909	57,652	...	4	42,89,167
Incorporated Local. *Madras.*														
Thadapalli Channel	482	...	...	...	...	...	482	6,632	...	...	...	...	...	6,632
Total Agricultural	5,338	1,75,031	37,921	3,264	...	...	2,21,554	12,34,979	22,22,255	7,80,909	57,652	...	4	42,95,799
GRAND TOTAL	1,36,707	10,39,946	4,29,153	68,194	1,101	—*3,697*	16,71,404	62,23,895	3,15,02,063	1,50,19,006	8,76,238	59,873	4	5,36,81,079
Grand Total converted into £ at R15 = £1						£	111,427						£	3,578,739

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section K.--Other Public Works.

Revenue, £555,503. Expenditure, £5,663,458.

Major Head.	No. of Account	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Military Works	66	Receipts	171	...	45,083	...
	67	Expenditure	173	...	...	1,034,654
		Details of Imperial Expenditure on—				
	67C	New Works	177	539,606	...	...
	67D	Repairs	178	253,582	...	...
Civil Works	66	Receipts	171	...	510,420	...
	66A	Details of Provincial and Local Fund Receipts included in Account No. 66	172	465,849	...	...
	67	Expenditure	174	...	...	4,602,254
	67A	Ditto by Civil Department Imperial Funds	175	12,392	...	...
	67B	Details of Provincial and Local Fund Expenditure included in Account No. 67	176	3,933,656	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	67E	New Buildings	179	246,842	...	...
	F	Repairs to Buildings	180	59,119	...	...
	G	New Roads	181	86,410	...	...
	H	Repairs to Roads	181	69,657	...	...
	I	Miscellaneous—New Works	182	8,638	...	...
	J	Miscellaneous—Repairs	182	697	...	...
		Provincial Expenditure—				
	K	New Buildings	183	1,009,323	...	...
	L	Repairs to Buildings	183	195,455	...	...
	M	New Roads	184	345,743	...	...
	N	Repairs to Roads	184	470,346	...	...
	O	Miscellaneous—New Works	185	91,667	...	...
	P	Miscellaneous—Repairs	185	23,425	...	...
		Incorporated Local—				
	Q	New Buildings	186	28,515	...	...
	R	Repairs to Buildings	186	7,368	...	...
	S	New Roads	187	94,763	...	...
	T	Repairs to Roads	187	148,202	...	...
	U	Miscellaneous—New Works	188	11,116	...	...
	V	Miscellaneous—Repairs	188	8,198	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	189	3,868	...	...
	X	Repairs to Buildings	189	1,971	...	...
	Y	New Roads	189	506	...	...
	Z	Repairs to Roads	190	1,383	...	...
	Aa	Miscellaneous—New Works	190	634	...	...
	Ab	Miscellaneous—Repairs	190	291	...	...
		Provincial Expenditure—				
	Ac	New Buildings	190	2,898	...	...
	Ad	Repairs to Buildings	191	3,254	...	...
	Ae	New Roads	191	1,293	...	...
	Af	Repairs to Roads	191	6,788	...	...
	Ag	Miscellaneous—New Works	192	6,884	...	...
	Ah	Miscellaneous—Repairs	192	3,600	...	...
		Incorporated Local—				
	Ai	New Buildings	193	33,655	...	...
	Aj	Repairs to Buildings	193	30,243	...	...
	Ak	New Roads	194	203,239	...	...
	Al	Repairs to Roads	194	426,775	...	...
	Am	Miscellaneous—New Works	195	36,258	...	...
	An	Miscellaneous—Repairs	195	28,411	...	...
Construction of Railways, etc.	68	Expenditure on Railways	196	...	...	26,550
					555,503	5,663,458

No. 66.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS—MILITARY and

INDIA

Heads of Revenue.	No. of Items.	Director-General, Military Works. Military.	Director-General, Military Works. Civil.	Director-General, Military Works. Total.	Rajputana. Military.	Rajputana. Civil.	Rajputana. Total.	Central India. Civil.	Coorg. Military.	Coorg. Civil.	Coorg. Total.	Hyderabad. Civil.	Baluchistan. Civil.
		R	R	R	R	R	R	R	R	R	R	R	R
Imperial.													
Rents of buildings	1	3,97,290	1,850	3,99,140	3,868	12,748	16,616	14,052	469	2,512	2,981	93	22,354
Sales of buildings	2	38,230	...	38,230	...	...	...	40	...	...	...	...	...
„ barrack furniture	3	2,765	3	2,768	308	...	308	...	...	...	...	...	...
„ tools and plant	4	3,655	100	3,755	...	41	41	1,122	...	653	653	...	...
„ produce	5	2,774	18	2,792	3	491	494	495	...	...	...	...	80
„ old materials	6	15,131	179	15,310	64	3,145	3,209	8	...	...	...	...	...
Value of materials received from old buildings	7	6,336	...	6,336	5,634	...	5,634	...	...	...	...	...	42
Unclaimed deposits	8	101	...	101	...	...	...	189	...	244	244	...	...
Fines, refunds, and miscellaneous	9	64,587	1,340	65,927	75	225	300	(b)3,223	...	2,084	2,084	5	*10,378
Recoveries of advances made in England	10	5,580	...	5,580	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	2,447	2,447	...	115	115	10	...	...	...	...	...
Fees on Masonry graves	13	...	...	...	...	...	...	...	...	...	...	(a)341	(a)113
		5,36,449	5,937	5,42,386	9,952	16,765	26,717	19,139	469	5,493	5,962	439	32,967
Provincial and Incorporated Local Fund Receipts, as per Account No. 66A, page 172		...	...	...	...	7,733	7,733	75	...	21,309	21,309	...	...
Total		5,36,449	5,937	542,386	9,952	24,498	34,450	19,214	469	26,802	27,271	439	32,967

Heads of Revenue.	No. of Items.	Assam. Military.	Assam. Civil.	Assam. Total.	Bengal. Military.	Bengal. Civil.	Bengal. Total.	United Provinces of Agra and Oudh. Military.	United Provinces of Agra and Oudh. Civil.	United Provinces of Agra and Oudh. Total.
Imperial.		R	R	R	R	R	R	R	R	R
Rents of buildings	1	4,566	...	4,566	1,831	347	2,178	1,034	...	1,034
Sales of buildings	2	320	...	320	2,246	...	2 246	5,000	...	5,000
„ barrack furniture	3	...	...	...	...	...	...	...	...	...
„ tools and plant	4	...	...	...	...	...	...	...	...	...
„ produce	5	...	...	...	2	...	2	306	...	306
„ old materials	6	1	...	1	33	...	33	...	...	...
Value of materials received from old buildings	7	440	...	440	...	...	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	4	...	4	45	5	50	16	...	16
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	...	...	...	...	...	...	...	...
Fees on Masonry graves	13	...	...	...	...	...	...	...	...	...
Total		5,331	...	5,331	4,157	352	4,509	6,356	...	6,35[illegible]
Provincial and Incorporated Local Fund Receipts, as per Account No. 66A, page 172		...	2,15,278	2,15,278	...	14,14,276	14,14,276	...	9,68,489	9,68,4[illegible]
Total		5,331	2,15,278	2,20,609	4,157	14,14,628	14,18,785	6,356	9,68,489	9,74,8[illegible]

* Includes R10,277 Baluchistan. (a) R113 Baluchistan, (a) R341 Hyderabad. (a) R97,125 N.-W. F. Provinces (a) R59 Berar, Receipts by Civil Offi[cers]
(Receipts by Civil officers) (b) Includes R2,426 Receipts by Civil Officers, Central India.
(c) Do. R24 do. do., N.-W. Frontier Province.
(d) Do. R1 do. do., do.
(e) Do. R6,595 do. do., do.
(f) Do. R16 do. do., Berar.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1903-1904.

GENERAL.

No. of Items.	Total—India, General.			Central Provinces.			Berar.	Burma.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.
	R	R	R	R	R	R		R	R	R
1	4,01,627	53,609	4,55,236	...	...	...	9,032	92,522	...	92,522
2	38,230	40	38,270	...	..	...	...	2,983	...	2,983
3	3,073	3	3,076	...	...	...	...	580	..	580
4	3,655	1,916	5,571	...	...	...	578	97	...	97
5	2,777	1,084	3,861	2	...	2	171	...	...	...
6	15,195	3,332	18,527	...	...	...	353	...	...	...
7	11,970	42	12,012	...	...	...	...	...	...	...
8	101	433	534	...	...	...	147	...	...	...
9	64,662	17,255	81,917	...	...	...	(f)111	163	...	163
10	5,580	...	5,580	...	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...	...
12	...	2,572	2,572	...	...	...	...	...	...	...
13	...	454	454	...	...	...	(a)59	...	...	...
	5,46,870	80,740	6,27,610	2	...	2	10,451	96,345	...	96,345
	...	29,117	29,117	...	1,19,419	1,19,419	16,323	...	6,50,661	6,50,661
	5,46,870	1,09,857	6,56,727	2	1,19,419	1,19,421	26,774	96,345	6,50,661	7,47,006

No. of Items.	Punjab.			N.-W. Frontier Province.	Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R
1	434	60,402	60,836	(c)12,201	3,873	...	3,873	960	...	960	5,06,847	1,35,591	6,42,438
2	...	...	...	...	...	...	...	...	...	...	48,779	40	48,819
3	1	...	1	...	126	...	126	756	...	756	4,536	3	4,539
4	...	1,531	1,531	189	...	...	...	...	...	...	3,752	4,214	7,966
5	52	103	155	793	916	...	916	595	...	595	4,650	2,151	6,801
6	...	5,385	5,385	(d)53	1,108	...	1,108	351	...	351	16,688	9,123	25,811
7	...	...	...	...	...	...	...	...	...	...	12,410	42	12,452
8	...	3	3	...	...	...	...	...	...	..	101	583	684
9	...	14	14	(e)6,663	347	...	347	7,664	...	7,664	72,901	24,048	96,949
10	...	...	...	...	...	...	...	...	...	...	5,580	...	5,580
11	...	...	...	(a)97,125	...	...	...	...	...	...	...	97,125	97,125
12	...	...	...	...	...	...	...	...	...	...	...	2,572	2,572
13	...	...	...	...	...	...	...	...	...	...	...	513	513
	487	67,438	67,925	1,17,024	6,370	...	6,370	10,326	...	10,326	6,76,244	2,76,005	9,52,249
	...	6,48,437	6,48,437	7,151	...	14,93,925	14,93,925	...	14,24,660	14,24,660	...	69,87,736	69,87,736
	487	7,15,875	7,16,362	1,24,175	6,370	14,93,925	15,00,295	10,326	14,24,660	14,34,986	6,76,244	72,63,741	79,39,985

		Military.	Civil.	Total.
Total India converted into £ at R15=£1	£	45,083	484,249	529,332
Add—Receipts in England :—				
Royal Indian Engineering College—				
Fees and caution money received from Students	21,439			
Receipts for testing work done in the Laboratories; and sale-proceeds of provisions, farm produce, etc.	4,732	...	26,171	26,171
Grand Total		45,083	510,420	555,503

K.—Other Public Works.

No. 66A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS for the Year 1903-1904.

	India, General.			Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-Western Frontier Province.	Madras.	Bombay.
	Rajputana.	Central India.	Coorg.										
	R	R	R	R	R	R	R	R	R	R	R	R	R
PROVINCIAL.													
By Public Works Department.													
Rents of buildings	.	...	...	35,761	...	2,35,379	31,574	95,921	53,234	18,589	...	90,900	97,156
Sales of buildings	...	...	...	125	...	1,17,490	100	2,60,292	13,580	1,913	...	3,915	2,63,896
" tools and plant	...	...	. .	9,304	...	6,465	1,065	1,070	1,310	1,436	...	5,819	8,517
" produce	...	...	...	3,439	...	498	139	3,871	815	33,253	...	2,594	9,194
" old materials	...	...	...	963	...	50,650	2,427	7,472	6,995	6,194	...	2,881	15,219
Value of materials received from old buildings	...	...	...	388	...	58	1,384	1,566	810	1,882	...	656	71
Recoveries of advances made in England	...	...	...	...	...	...	...	...	82,445	...	...	19,092	-
Receipts from self-supporting workshops	...	...	...	..	...	...	...	...	...	.	...	5,340	4,69,403
Tolls on roads	...	...	...	22,199	...	...	18,432	...	76,533	...	...	...	...
Ferry receipts	...	...	...	6	..	733	55	81	101	...	...	532	24
Unclaimed deposits	...	...	..		...	...	...	..	...	...	...	..	8,397
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	2,013	...	25,556	3,928	1,18,161	11,610	11,552	...	34,112	19,462
Rents from strand bank, maidan, etc.	...	...	...	...	...	...	...	53,499	.	...	...	...	...
Arboriculture	...	...	...	...	...	...	...	...	44,945	...	...	.	...
Interest on endowment for monuments in cemeteries.	...	...	...	285	. .	346	189	...	2,114	375	...	586	1,535
Total	...		...	74,483	...	4,37,175	59,293	5,41,933	2,94,492	75,194	..	1,66,427	8,92,874
By Civil Department													
Rents of buildings	...	...	...	...	...	3,194	...	...	...	1,491	...	...	
Sales of buildings	...	...	...	...	...	...	...	...	...	12,014	...	...	
Sale of old materials	...	...	...	.	...	...	...	...	...	699	...	...	
" produce	...	..	...	31	...	..	...	...	15,346	..	...	...	
Tolls on roads	...	...	...	...	...	...	...	...	5,200	91,229	...	5,376	–
Canal and ferry receipts	...	...	...	...	...	...	42,213	2,40,117	.	91,307	...	...	–
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	
Tolls on steamers	...	...	...	...	...	...	...	...	...	...	...	...	
Fees on masonry graves	...	...	...	968	...	1,242	5	1,162	4,126	...	...	3,948	2,438
Fines, refunds, and miscellaneous	...	...	...	12	...	132	7,078	8,457	14,226	41,641		1,345	5,454
Total	...	...	...	1,011	...	4,568	49,296	2,49,736	38,898	2,38,381	...	10,669	7,892
Total Provincial	..	...	...	75,494	...	4,41,743	1,08,589	7,91,669	3,33,390	3,13,575	...	1,77,096	9,00,766
INCORPORATED LOCAL.													
By Public Works Department.													
Rents of buildings	...	...	...	...	98	207	735	...	3,670	...	...	...	...
Sales of buildings	...	..	...	...	200	...	150	.	700	...	...	...	...
" tools and plant	...	...	...	...	429	...	...	...	858	...	.	...	...
" produce	...	. .	...	...	80	...	105	..	62	...	...	12,237	...
" old materials	...	...	...	...	1,748	60	236	...	613	...	...	...	...
Ferry Receipts	...	...	...	..	2,153	...	...	...	...	...	...	...	...
Unclaimed deposits	...	..	...	...	102	...	2	...	7	...	...	...	
Fines, refunds, and miscellaneous	...	...	...	...	7,578	16	1,355	..	1,495	...	...	651	...
Arboriculture	...	...	...	...	...	..	...	...	26,461	...	...	...	
Value of materials received from old buildings	...	...	...	...	...	...	...	...	72	...	...	...	...
Total	...	...	...	...	12,388	283	2,583	...	33,938	..	...	12,888	–
By Civil Department.													
Rents of buildings	...	...	...	...	...	...	...	9,249	...	22,346	750	...	6,656
Sales of buildings	5,900	...	...	90	...	...	...	41	...	25,868	...	3,376	322
" old materials	...	...	...	286	...	651	...	273	...	387	61	4,663	...
Sales of Produce	...	...		...	...	...	...	...	2,039	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...	...	...	...	...	3,24,110
Canal and Ferry receipts	...	...	20,150	34,568	...	1,93,911	1,04,106	5,07,396	4,91,103	1,51,629	...	10,56,419	1,19,621
Arboriculture	468	...	...	1,807	...	...	...	13,061	58,538	98,191	1,991	...	20,059
Tolls on Steamers	.	...	...	...	...	..	...	...	7,027	...	...	...	...
Fees on masonry graves	...	...	...	...	...	...	...	...	...	...	...	...	...
Contributions	...	...	...	955	...	600	...	63,690	...	...	...	39,889	...
Fines, refunds, and miscellaneous	1,365	75	1,159	6,219	3,935	13,473	...	28,897	42,454	36,441	4,349	1,99,594	53,12[illegible]
Total	7,733	75	21,309	43,925	3,935	2,08,635	1,04,106	6,22,607	6,01,161	3,34,862	7,151	13,03,941	5,23,8[illegible]
Total Local	7,733	75	21,309	43,925	16,323	2,08,918	1,06,689	6,22,607	6,35,099	3,34,862	7,151	13,16,829	5,23,8[illegible]
GRAND TOTAL, as per Abstract Account No. 66	7,733	75	21,309	1,19,419	16,323	6,50,661	2,15,278	14,14,276	9,68,489	6,48,437	7,151	14,93,925	14,24,[illegible]

Total India converted into £ at R15=£1

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on Other PUBLIC WORKS—MILITARY AND CIVIL WORKS, and RAILWAYS—from IMPERIAL PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1903-1904.

	INDIA, GENERAL.																		
	Director-General, Military Works.	Raj-putana.	Central India.	Coorg.	Mysore.	Hydera-bad.	Port Blair.	Baluchis-tan.	TOTAL.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
IMPERIAL.																			
MILITARY WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
New Works (67 C)	75,57,655	38,557	...	1,19,538	...	631	3,151	...	77,19,532	7,923	45	2,12,815	17,282	23,592	17,449	5,976	12,559	76,914	80,94,087
Repairs (67D)	32,03,187	37 784	...	1,239	...	5,024	...	...	32,47,234	3,504	1,916	2,69,605	53,519	41,043	9,453	40,165	50,531	86,758	38,03,728
Establishment	25,48,334	22,312	...	16,116	...	1,301	...	...	25,88,063	1,121	451	1,10,738	15,325	8,095	6,174	9,467	12,056	34,027	27,85,517
Tools and Plant	94,701	1,225	...	1,243	...	85	...	...	97,254	73	30	6,908	999	599	383	616	755	2,185	1,09,802
Suspense	*—1,65,994*	1,602	...	...	...	...	...	...	*—1,64,392*	...	...	...	...	...	...	...	...	...	*—1,64,392*
	1,32,37,883	1,01,480	...	1,38,136	...	7,041	3,151	...	1,34,87,691	12,621	2,442	6,00,066	87,125	73,329	33,459	56,224	75,901	1,99,884	1,46,28,742
Barrack furniture, including repairs and establishment.	8,08,630	5,217	...	...	...	...	462	...	8,14,309	...	...	47,861	1,103	...	...	389	2,637	24,757	8,91,056
TOTAL	1,40,46,513	1,06,697	...	1,38,136	...	7,041	3,613	...	1,43,02,000	12,621	2,442	6,47,927	88,228	73,329	33,459	56,613	78,538	2,24,641	1,55,19,798
Deduct—Outlay in England	*7,93,229*	...	...	...	...	...	...	...	*7,93,229*	...	...	...	...	...	...	*633*	*112*	*629*	*7,94,603*
Net India Military Works	1,32,53,284	1,06,697	...	1,38,136	...	7,041	3,613	...	1,35,08,771	12,621	2,442	6,47,927	88,228	73,329	33,459	55,980	78,426	2,24,012	1,47,25,195
Total India converted into £ at R15=£1																			981,680
Charges in England: Stores for India																			52,974
GRAND TOTAL MILITARY WORKS																			1,034,654

67.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—MILITARY and CIVIL WORKS, and RAILWAYS—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, etc.,—*continued.*

	INDIA GENERAL.																					
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Seistan.	Nepal.	Bushire.	TOTAL.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	GRAND TOTAL.
ORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
s—																							
s (67E) .	1,90,348	51,699	55,499	19,751	..	17,259	1,30,339	1,34,050	...	...	...	5,99,945	23,396	90,671	...	18,231	8,16,671	3,67,073	8,62,097	4,30,593	34,697	4,58,363	37,02,637
F) . .	79,313	19,934	21,639	7,243	...	7,294	39,484	75,595	...	...	...	2,50,502	4,512	30,902	...	11,465	1,90,852	70,731	1,74,708	54,158	18,758	80,196	8,86,784
s—																							
(67G) .	...	34,605	18,242	26,818	...	...	...	31,735	...	...	...	1,11,390	...	90,222	...	...	1,39,674	...	...	9,54,871	...	...	12,96,157
H) . .	2,496	57,702	1,29,908	1,12,545	...	...	...	97,975	...	...	...	4,00,626	...	2,24,056	...	...	91,506	...	...	3,28,672	...	...	10,44,860
provements—																							
(67I) . .	26,364	...	...	...	...	...	...	4,433	...	...	...	30,797	42,943	15,887	...	...	...	...	22 525	17,421	...	...	1,29,573
J) . .	...	...	...	...	...	...	...	2,639	...	...	...	2,639	...	1,347	...	...	...	...	...	6 465	...	...	10,451
AND REPAIRS	2,98,521	1,63,940	2,26,288	1,66,347	...	24,553	1,69,823	3.46,427	...	...	...	13,95,899	70,851	4,53.085	...	29,696	12,38,703	4,38,704	10,59,330	17,92,180	53.455	5,38,559	70,70,462
nt . .	(a)92,903	54,788	1,08,777	27,952	..	5,647	8,853	76,659	...	...	...	3,75,579	6,419	1,57,382	...	6,822	2,28,904	95,186	1,65,218	2,98 782	11,997	65,852	97,972
lant . .	3,900	1,506	6,714	4,638	...	368	...	4,783	...	...	...	22,309	419	7,358	...	445	20,295	6,209	9,834	26.340	772	3,991	14,12,141
. . .	−2,305	...	*−4,466*	4,685	...	2,122	3,452	...	...	...	...	3,487	...	*−8,791*	...	...	2,682	...	*−10,099*	*−6,322*	...	...	*−19 043*
	3,93,018	2,20,634	3,37,313	2,03,622	...	32,690	1,82,128	4,27,869	...	...	...	17,97,274	77,689	6,09,034	...	36,963	14,90,584	5,40,099	12,24 283	21,10,980	66,224	6,08,402	85,61,532
in England	*13*	...	...	*1,853*	...	.	*57,903*	...	...	...	...	*59,769*	...	...	...	...	*7,298*	...	*28,443*	...	...	*3,303*	*98,813*
RRIAL CIVIL . . .	3 93,005	2,20,634	3,37,313	2,01,769	...	32,690	1,24,225	4,27,869	...	...	...	17,37,505	77,689	6,09,034	...	36,963	14,83,286	5,40,099	11 95,840	21,10,980	66,224	6,05.099	84,62,719
Civil Officers Funds as per 7A, page 175	...	..	2,652	...	22,758	...	...	94,835	37,444	578	480	1,58,747	...	...	...	...	906	...	...	26,223	...	...	1,85,876
ncorporated Expenditure, t No. 67B, . . .	...	35,744	5,498	35,771	...		...	...	...	...		77,013	29,48,791	2,73,638	1,08,96,049	30,96,711	1 26,80,950	82,14,764	52,88,859	65,644	82,95,578	71,66,837	5,90,04,834
IVIL WORKS	3,93.005	2,56,378	3,45,463	2,37,540	22,758	32,690	1,24,225	5,22,704	37,444	578	480	19,73,265	30,26,480	8,82,672	1,08,96,049	31,33,674	1,41,65,142	87,54,863	64,84,699	22,02,847	83,61,802	77,71,936	6,76,53,429

Total India converted into £ at 15 = £1 — 4,510,228

ADD—CHARGES IN ENGLAND:—

Royal Indian Engineering College—			
Salaries of President, Professors, etc.; wages of servants; provisions and contingent expenses; and continental tour of Forest Students	27,771		
Refund of caution money to Students	240		
Cost of alterations and additions to the College buildings, etc.	3 258	31,269	
Passage to India of Assistant Engineers and Officers on appointment	834		
Furlough Pay and Allowances of Military Officers in the Public Works Department	6,649		
Absentee Allowances of Civil Officers in the Public Works Department	44.531		
Salaries and expenses while gaining practical experience of three students retained in England	524		
Passage to India of officers on appointment to the Public Works Department	664		
Allowances and expenses of officers and others on special duty, and visiting works, etc.	965	54,170	
Stores for India		6,587	92,026
GRAND TOTAL CIVIL WORKS		£	4,602,254

F RAILWAYS CHARGED TO PROVINCIAL OR LOCAL REVENUES		
penditure as per Account No. 68	R	3,98,248
Total Construction of Railways. converted into £ at R15 = £1	£	26,550

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R 15 = £1	ENGLAND.	GRAND TOTAL.
	R	R	R	R	£	£	£
Military Works	1,47,25,105	...	...	1,47,25,105	981,680	52,974	1,034,654
Civil Works	86,48,595	4,00,31,031	1,89,73,803	6,76,53,429	4,510,228	92,026	4,602,254
Railways	...	2,860	3,95,388	3,98,248	26,550	...	26,550
	[illegible]	[illegible]	1,93,69,191	[illegible]	[illegible]	145,000	[illegible]

No. 67A.—ABSTRACT of EXPENDITURE on other PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL.									
	Nepal.	Central India.	Mysore.	Baluchistan.	Seistan.	Bushire	TOTAL.	Bengal.	N.-W. Frontier Province.	TOTAL.
	...	R	R	R	R	R	R		R	R
CIVIL WORKS.										
Civil Buildings—										
New Works (67W)	...	...	872	19,897	35,979	480	57,228	...	800	58,028
Repairs (67X)	578	...	6,886	10 024	1,465	...	18,953	...	10,612	29,565
Communications—										
New Works (67Y)	...	...	...	3,396	...	...	3,396	...	4,191	7,587
Repairs (67Z)	...	...	...	20,742	...	...	20,742	...	...	20,742
Miscellaneous Public Improvements—										
New Works (67Aa)	...	...	...	9,511	...	...	9,511	...	..	9,511
Repairs (67Ab)	...	...	...	2,887	...	...	2,887	906	572	4,365
Total Works and Repairs	578	...	7,758	66,457	37,444	480	1,12,717	906	16,175	1,29,798
Establishment	...	2,652	...	28,671	...	...	31,323	...	10,048	41,371
Tools and Plant	...	...	...	307	...	...	307	...	...	307
Miscellaneous	...	...	15,000	*—600*	...	...	14,400	...	...	14,400
TOTAL IMPERIAL	578	2,652	22,758	94,835	37,444	480	1,58,747	906	26,223	1,85,876
Total India converted into £ at R15=£1. £										12,392

No. 67B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS for the Year 1903-1904.

PROVINCIAL.	INDIA, GENERAL. Rajputana.	Central India.	Coorg.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
BY PUBLIC WORKS DEPARTMENT.														
Civil Buildings—														
New Works (67K)	...	...	...	7,67,044	...	21,76,006	4,19,295	45,26,301	18,38,820	15,64,748	...	16,09,646	22,37,981	[illegible]
Repairs (67L)	...	...	...	1,34,970	...	5,73,638	91,475	5,80,520	4,30,240	2,66,094	...	4,06,577	4,48,317	[illegible]
Communications—														
New Works (67M)	...	...	...	4,55,158	...	23,62,924	6,77,757	2,79,696	4,36,418	3,98,246	...	2,08,542	3,67,411	[illegible]
Repairs (67N)	...	...	...	7,73,902	...	18,38,108	5,63,051	9,98,719	9,77,468	9,04,872	...	2,40,169	7,58,906	[illegible]
Miscellaneous Public Improvements—														
New Works (67O)	...	...	...	20,033	...	3,68,128	1,70,231	96,786	1,88,627	3,23,846	...	1,93,237	14,111	[illegible]
Repairs (67P)	...	...	...	320	...	54,973	14,059	64,593	93,363	77,235	...	18,171	28,666	[illegible]
TOTAL WORKS AND REPAIRS	...	...	...	21,51,427	...	73,73,777	19,35,868	65,46,615	39,64,936	35,35,041	...	26,76,342	38,55,392	[illegible]
Establishment	...	...	...	5,76,901	...	13,55,652	4,89,718	9,34,677	5,94,602	7,51,896	...	4,49,450	9,70,878	[illegible]
Tools and Plant	...	...	...	29,391	...	6,60,040	37,313	47,101	26,580	50,318	...	27,077	33,250	[illegible]
Suspense	...	...	...	19,008	...	2,15,394	−9,525	−89,320	78,009	−38,712	...	−73,408	−19,147	[illegible]
TOTAL	...	...	...	27,76,727	...	96,04,863	24,53,374	74,39,073	46,64,127	42,98,543	...	30,79,461	48,40,373	[illegible]
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ac)	...	...	...	...	...	...	...	38,860	2,405	120	...	2,080	...	[illegible]
Repairs (67Ad)	...	...	...	...	...	...	...	1,697	12,208	20,833	...	14,076	...	[illegible]
Communications—														
New Works (67Ae)	...	...	...	...	...	...	...	15,000	131	749	...	3,518	...	[illegible]
Repairs (67Af)	...	...	...	...	...	...	31,462	2,704	947	11,257	...	55,447	...	[illegible]
Miscellaneous Public Improvements—														
New Works (67Ag)	...	...	...	...	...	...	...	19,175	16,943	11,179	...	55,968	...	[illegible]
Repairs (67Ah.)	...	...	...	...	...	...	442	41,066	9,898	...	...	2,586	...	[illegible]
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	31,904	1,18,502	42,532	44,138	...	1,33,675	...	[illegible]
Establishment	...	...	...	...	...	15,833	...	47,687	7,773	20,680	...	...	...	[illegible]
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	485	...	[illegible]
Miscellaneous	...	...	...	23,532	...	500	...	...	3,02,095	21,356	...	50,000	13,798	[illegible]
TOTAL	...	...	...	23,532	...	16,333	31,904	1,66,189	3,52,400	86,174	...	1,84,160	13,798	[illegible]
TOTAL PROVINCIAL	...	...	...	28,00,259	...	96,21,196	24,85,278	76,05,262	50,16,527	43,84,717	...	32,63,621	48,54,171	[illegible]
INCORPORATED LOCAL. CIVIL WORKS. *BY PUBLIC WORKS DEPARTMENT.*														
Civil Buildings—														
New Works (67Q)	4,377	...	915	9,515	25,212	14,794	3,443	...	2,10,596	27,432	...	...	1,31,448	[illegible]
Repairs (67R)	50	...	460	...	30,668	2,003	3,150	...	70,539	259	...	...	3,391	[illegible]
Communications—														
New Works (67S)	4,922	...	10,876	...	26,169	1,34,364	1,56,379	...	7,93,294	68,550	...	−1,843	2,28,735	[illegible]
Repairs (67T)	19,451	...	11,956	...	76,717	2,21,755	3,23,738	...	9,22,295	...	...	35,240	6,11,878	[illegible]
Miscellaneous Public Improvements—														
New Works (67U)	...	...	1,686	...	22,940	83,631	29,190	...	4,581	...	...	205	24,501	[illegible]
Repairs (67V)	...	...	723	...	30,836	54,735	21,377	...	12,962	...	...	150	2,187	[illegible]
TOTAL WORKS AND REPAIRS	28,800	...	26,616	9,515	2,12,542	5,11,282	5,37,277	...	20,14,267	96,241	...	33,752	10,02,140	[illegible]
Establishment	2,649	...	5,828	...	45,371	1,13,833	68,432	...	3,93,000	1,397	...	6,460	1,16,104	[illegible]
Tools and Plant	397	...	380	...	3,860	8,254	3,290	...	29,000	61	...	991	11,330	[illegible]
Suspense	...	...	...	...	1,515	...	...	...	...	...	...	...	−865	[illegible]
TOTAL	31,846	...	32,824	9,515	2,63,288	6,33,369	6,08,999	...	24,36,267	97,699	...	41,203	11,28,709	[illegible]
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ai)	...	800	...	1,666	...	13,146	...	81,186	88,748	85,647	3,157	1,72,018	58,426	[illegible]
Repairs (67Aj)	1,469	3,743	...	1,737	...	10,043	...	25,386	1,21,203	96,108	6,509	1,17,251	70,191	[illegible]
Communications—														
New Works (67Ak)	...	...	...	14,422	...	1,71,559	...	18,79,367	24,218	32,512	1,909	8,01,975	1,22,624	[illegible]
Repairs (66Al)	...	652	80	85,201	...	1,29,911	2,034	21,24,069	3,30,650	3,17,261	29,579	28,60,376	5,21,808	[illegible]
Miscellaneous Public Improvements—														
New Works (67Am)	...	...	103	3,882	...	1,54,325	...	1,13,518	9,417	25,625	2,167	1,20,922	1,13,917	[illegible]
Repairs (66An)	105	105	...	1,955	...	54,248	400	35,532	47,761	24,298	2,031	1,57,827	1,01,907	[illegible]
TOTAL WORKS AND REPAIRS	1,574	5,300	183	1,08,863	...	5,33,232	2,434	42,59,058	6,21,977	5,81,451	45,352	42,30,399	9,88,873	[illegible]
Establishment	576	198	2,520	24,543	...	78,050	...	7,79,441	1,35,408	94,278	6,500	6,66,949	1,02,513	[illegible]
Tools and Plant	...	...	...	697	...	2,161	...	32,060	2,002	...	...	44,150	5,849	[illegible]
Miscellaneous	1,748	...	244	4,914	10,350	28,041	...	5,129	2,563	1,30,714	13,792	49,256	80,622	[illegible]
TOTAL	3,898	5,498	2,947	1,39,017	10,350	6,41,484	2,434	50,75,688	7,61,970	8,06,443	65,644	49,90,754	11,83,897	[illegible]
TOTAL INCORPORATED LOCAL	35,744	5,498	35,771	1,48,532	2,73,638	12,74,853	6,11,433	50,75,688	31,98,237	9,04,142	65,644	50,31,957	23,12,606	[illegible]
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 67	35,744	5,498	35,771	29,48,791	2,73,638	1,08,96,049	30,96,711	1,26,80,950	82,14,764	52,88,859	65,644	82,95,578	71,66,837	[illegible]

Total India converted into £ at R15=£1 [illegible]

No. 67C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops. European. New buildings, including subsidiary, auxiliary, and hospital accommodation. In the Plains.	New buildings … In the Hills.	Old buildings, including subsidiary, auxiliary, and hospital accommodation. In the Plains.	Old buildings … In the Hills.	Improvements to existing buildings. In the Plains.	Improvements … In the Hills.	Buildings for Officers. In the Plains.	Buildings for Officers. In the Hills.	Temporary accommodation. In the Plains.	Temporary accommodation. In the Hills.	Native. Buildings for Artillery.	Native. Buildings for Cavalry.	Native. Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Mobilization works.	Rents of buildings or compensation for quarters.	Petty Works.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	R	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Hyderabad	...	...	...	...	...	...	...	...	...	...	65	43	160	...	6	...	125	...	...	232	...	...	...	...	...	631	..	631
Port Blair	...	...	...	...	3,151	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,151	...	3,151
Director-General, Military Works	3,76,355	4,57,413	...	...	11,36,878	...	2,22,820	91,221	4,727	339	45,397	46,322	3,68,589	10	20,73,839	1,32,632	3,64,475	2,64,310	1,92,860	9,24,437	1,24,894	1,26,080	...	...	1,23,529	76,53,912	96,257	75,57,655
Rajputana	2,464	...	...	...	3,518	5,76,785	258	...	...	...	...	9,817	10,250	...	...	181	2,141	...	...	1,131	...	...	...	...	4,408	38,597	40	38,557
Coorg	...	...	...	...	...	4,429	...	...	...	...	...	...	1,14,253	...	93	...	1,143	...	1,934	2,115	...	...	...	...	...	1,19,538	...	1,19,538
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	1,834	...	...	6,209	...	...	...	...	...		...	...	8,043	120	7,923
Berar	...	...	...	...	...	...	...	...	...	...	22	...	50	...	...	...	..	...	...	...	...	...	...	...	...	72	27	45
Burma	45,635	...	2,183	42,120	9,823	586	8,357	16,853	...	...	3,982	...	20,886	...	2,330	10,954	5,496	...	...	37,575	6,035	...	..	...	...	2,12,815	..	2,12,815
Assam	...	...	...	...	...	...	...	333	...	...	...	...	7,224	...	10,381	359	292	..	46	1,095	575	...	...	...	...	2,305	3,023	17,282
Bengal	...	...	...	...	...	...	...	...	..	...	...	...	...	...	12,374	...	1,280	...	...	2,478	...	...	...	7,460	...	23,592	...	23,592
United P. of Agra and Oudh	...	...	...	...	...	...	4,702	...	...	...	...	...	...	...	...	...	530	...	10,504	1,514	199	...	...	...	...	17,449	...	17,449
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	587	...	..	1,011	7,671	27	1,459	...	...	...	..	...	...	10,755	4,779	5,976
Madras	...	...	...	...	...	...	3,512	...	...		...	...	1,006	3	68	93	12,945	...	...	349	...	...	...	...	...	17,976	5,417	12,559
Bombay	3,052	300	...	...	22,322	2,604	...	7,499	...	...	...	04	9,535	..	...	6,865	5,159	2,983	...	12,281	4,110	...	..	...	...	76,914	...	76,914
TOTAL	4,27,506	4,57,713	2,183	42,120	11,75,692	5,84,404	2,39,649	1,15,906	4,727	339	49 466	56,386	5,32,540	1,847	20,99,091	1,52,095	4,07,466	2,67,320	2,06,803	9,83,207	1,35,813	1,26,080	...	7,460	1,27,937	82,03,750	1,09,663	80,94,087

Total India converted into £ at R15=£1 . £ 539,606

No. 67D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	ACCOMMODATION FOR TROOPS.																										
	EUROPEAN.										NATIVE.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.																		
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	Buildings for Artillery.	Buildings for Cavalry.	Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard of Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Hyderabad	...	...	...	...	...	...	...	...	...	...	758	438	560	...	47	...	2,462	...	...	39	...	...	720	...	5,024	...	5,024
Director-General, Military Works	...	...	6,51,283	1,21,411	3,931	...	35,591	26,613	297	...	6,266	26,333	1,04,419	9,137	83,969	82,237	3,98,364	24,744	3,56,566	7,70,538	1,80,752	19,141	2,28,102	2,76,298	34,05,992	*2,02,805*	32,03,187
Rajputana	...	...	7,636	2,705	...	...	127	379	...	...	...	4,770	3,965	...	263	1,163	1,819	...	...	6,893	...	...	2,506	5,558	37,784	...	37,784
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	674	...	...	...	207	...	...	10	...	...	348	...	1,239	...	1,239
Central Provinces	...	...	...	...	...	...	...	...	...	..	...	...	690	...	...	...	1,269	...	169	830	...	...	546	...	3,504	...	3,504
Berar	...	...	...	...	...	...	...	...	...	...	437	...	766	...	...	...	329	...	.	4[illegible]5	...	...	240	...	2,207	*291*	1,916
Burma	..	...	55,530	...	...	...	19,493	1,174	302	...	2,321	...	49,628	...	8,562	36,134	5,137	...	...	74,826	6,353	...	10,145	...	2,69,605	...	2,69,605
Assam	...	...	...	...	..	...	...	5,529	...	...	...	...	19,383	...	1,010	1,886	336	...	2,372	17,728	2,661	...	2,630	...	53,535	*16*	53,519
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	3,129	...	5,123	3,597	7,173	...	...	9,394	...	...	13,108	...	41,524	*481*	41,043
United P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,696	...	19	4,236	893	...	609	...	9,453	...	9,453
Punjab	..	...	...	...	...	...	...	...	...	...	...	93	2,931	...	...	125	6,345	2,129	25,663	2,027	688	...	164	..	40,165	...	40,165
Madras		...	...	...	...	...	17,766	...	...	...	...	...	5,553	927	197	2,014	10,776	...	3,470	1,954	825	...	8,112	...	51,594	*1,063*	50,531
Bombay	9,941	2,383	23,541	3,012	...	...	138	405	637	...	...	680	5,994	75	4,416	2,884	1,031	1,339	2,563	23,580	1,117	...	2,932	...	86,758	...	86,758
TOTAL	9,941	2,383	7,37,990	1,37,128	3,931	...	73,115	34,190	1,236	...	9,782	32,314	1,97,622	10,139	1,03,587	1,30,040	4,38,944	28,212	3,90,822	9,12,190	1,93,289	19,141	2,70,162	2,81,856	40,08,384	*2,04,656*	38,03,728

Total India converted into £ at R 15 = £ 1 . . £ 253,582

No. 67E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRATION. Administration.	Viceregal Residences.	Treasury and Currency Buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue Buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works.	...	...	...	...	...	96	407	...	...	...	...	...	82,559	...	...	...	...	...	88,478	644	...	641	17,820	1,950	1,92,595	2,247	1,90,348
Rajputana . .	..	...	...	...	...	1,860	322	...	...	...	128	...	5,853	...	856	...	1,316	12,397	652	7,052	7,331	5,823	8,168	8,252	60,010	8,311	51,699
Central India . .	...	...	...	...	...	933	1,179	...	...	...	244	...	8,473	...	14,798	...	...	228	5,976	73	14,319	1,689	1,664	6,707	56,283	*−216*	56,499
Coorg . . .	...	...	...	...	...	...	...	...	...	...	9,724	...	46	...	...	...	...	69	...	317	788	4,665	...	4,142	19,751	...	19,751
Hyderabad . .	...	...	...	...	...	9,228	5,463	...	...	...	...	...	3,059	...	...	...	...	...	1,597	36	...	...	...	...	19,383	2,124	17,259
Port Blair . .	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	1,30,339	...	...	...	1,30,339	...	1,30,339
Baluchistan . .	...	...	...	...	...	3,605	27,671	32,933	...	...	1	...	...	...	...	...	5	2,890	...	2,274	145	15,429	17,118	31,979	1,34,050	...	1,34,050
Central Provinces .	...	...	...	...	...	11,438	11,958	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23,396	...	23,396
Berar . . .	747	..	...	...	...	...	...	...	...	...	9,816	...	1,341	...	...	...	...	22,579	464	5,300	16,206	16,809	14,011	13,025	1,00,298	9,627	90,671
Assam . . .	...	...	...	...	...	6,258	11,973	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,231	...	18,231
Bengal . . .	...	...	33,851	70,995	10,959	46,888	29,845	...	64,046	23,833	...	...	4,26,856	...	5,760	...	18,943	...	...	...	...	...	...	84,795	8,16,671	...	8,16,671
U. P. of Agra and Oudh.	2,330	...	...	1,66,684	...	26,689	21,005	...	*−89*	...	...	...	...	...	...	...	52,038	...	...	...	...	...	...	99,316	3,67,973	...	3,67,973
Punjab . . .	...	...	...	...	...	1,93,448	10,482	...	75,794	...	...	...	3,60,334	...	...	...	...	...	...	...	...	...	...	222,039	8,62,097	...	8,62,097
N.-W. Frontier Province.	...	...	...	...	...	2,814	471	...	...	470	28,038	28	2,79,195	...	13,454	...	...	..	...	27,184	33,360	26,242	5,340	13,997	4,30,593	...	4,30,593
Madras . . .	...	...	222	...	...	12,993	5,466	...	...	...	...	...	...	..	...	...	...	...	...	...	..	...	...	16,016	34,697	...	34,697
Bombay . .	...	...	71,115	299	9,55	51,822	14,488	...	...	1,07,704	...	...	...	...	1,66,519	...	...	...	...	...	...	...	218	36,651	4,58,371	8	4,58,363
TOTAL .	3,077	...	1,05,188	2,37,978	20,414	3,68,072	1,[illegible],730	32,933	1,39,751	1,32,007	47,951	28	11,67,716	...	2,01,387	...	72,302	38,163	97,167	42,880	2,02,488	71,298	64,339	5,38,869	37,24,738	22,101	37,02,637

Total India converted into £ at R15 = £1 . . £ 246,842

No. 67F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRATION. Administration.	Viceregal Residences.	Secretariat Office of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	...	...	...	...	...	330	891	...	...	...	...	...	...	1,051	...	..	...	...	...	68,565	900	...	3,175	1,206	3,265	79,383	*70*	79,313
Rajputana	51	...	...	15	...	524	477	...	...	...	...	917	...	2,246	...	1,052	...	795	2,853	3,410	1,275	712	1,858	225	3,524	19,934	...	19,934
Central India	...	...	...	111	...	2,556	250	...	...	...	...	80	..	5,163	...	7,045	...	...	...	171	90	1,108	1,438	2,655	2,359	23,026	*1,387*	21,639
Coorg	19	...	...	...	...	267	7	...	...	...	...	2,451	101	...	...	...	...	326	539	23	202	583	474	134	2,117	7,243	...	7,243
Hyderabad	...	...	...	...	...	2,646	381	...	...	...	...	...	...	3,919	...	...	...	...	...	545	...	...	...	...	...	7,491	*197*	7,294
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..		...	...	...	39,484	...	...	...	39,484		39,484
Baluchistan	...	...	...	...	...	899	885	17,483	...	...	...	21	...	...	..	...	...	2,198	...	561	10,492	918	16,618	3,721	21,799	75,595	...	75,595
Central Provinces	...	...	...	...	...	3,427	1,085	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,512	...	4,512
Berar	38	...	...	...	...	...	...	...	...	...	...	941	1,158	2,006	...	...	...	88	865	840	1,504	2,378	1,914	946	19,825	32,503	*1,601*	30,902
Assam	...	...	...		...	5,482	5,963	...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...	11,465	..	11,465
Bengal	...	...	11,335	27,799	15,680	17,926	9,964	...	65,563	10,870	14,340	...	...	...	...	1,002	...	281	...	...	...	...	...	...	16,092	1,90,852	...	1,90,852
U. P. of Agra and Oudh	3,097	600	...	30,466	...	17,896	4,390	...	1,976	...	78	...	...	...	...	...	...	9,745	...	...	...	...	...	...	2,513	70,761	*30*	70,731
Punjab	...	...	...	...	...	20,620	6,554	...	89,652	22,366	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35,695	1,74,887	*179*	1,74,708
N.-W. Frontier Province	...	...	...	...	..	1,607	831	...	...	...	1,207	14,063	194	3,366	...	2,699	...	...	...	113	2,880	9,173	11,484	1,673	4,868	54,158	...	54,158
Madras	...	...	207	...	...	11,460	4,961	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	2,130	18,758	...	18,758
Bombay	...	...	51,819	639	4,194	12,612	6,204	...	...	...	977	...	...	...	...	1,000	...	...	...	...	...	...	...	...	2,751	80,196	..	80,196
TOTAL	3,205	600	63,361	59,030	19,874	98,252	42,843	17,483	1,57,191	33,236	16,602	18,473	1,453	17,751	...	12,798	...	13,453	4,257	74,228	17,343	54,356	36,961	10,560	1,16,938	8,90,248	*3,464*	8,86,784

Total India converted into £ at R15=£1 . . £ 59,119

No. 67G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works	1,816	..	...	...	...	...	...	...	...	10	...	...	1,826	*1,826*	...
Rajputana	6,238	11,842	90	9,420	47	...	114	3,068	...	2,829	1,028	...	34,676	*71*	34,605
Central India	28,133	*−10,488*	...	...	...	...	...	...	264	1,689	...	...	19,598	*1,356*	18,242
Coorg	7,776	...	13,625	251	...	...	330	...	3,667	1,199	...	...	26,848	*40*	26,808
Baluchistan	...	18,966	...	...	...	...	...	480	...	12,289	...	...	31,735	...	31,735
Berar	69,377	...	10,953	...	...	58	...	...	...	5	9,829	...	90,222	...	90,222
Bengal	...	...	1,17,612	...	...	...	...	...	...	22,062	...	...	1,39,674	...	1,39,674
North-West Frontier Province	1,37,675	...	*−3,395*	8,08,405	...	...	...	...	...	12,186	...	...	9,54,871	...	9,54,871
TOTAL	2,51,015	20,320	1,38,885	8,18,076	47	58	444	3,548	3,931	52,269	10,857	...	12,99,450	*3,293*	12,96,157
Total India converted into £ at R15=£1														£	86,410

No. 67H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	11,682	...	2,557	...	...	...	...	.	...	...	...	...	14,239	*11,743*	2,496
Rajputana	22,321	27,188	119	9,658	...	...	1,970	...	...	1,133	1,132	...	63,521	*5,819*	57,702
Central India	55,897	74,051	...	...	...	...	...	...	698	5,387	1,389	...	1,37,422	*7,514*	1,29,908
Coorg	97,352	6,069	6,489	1,162	...	...	...	374	352	747	...	...	1,12,545	...	1,12,545
Baluchistan	...	23,345	...	16,034	...	...	...	41,379	...	17,217	...	...	97,975	...	97,975
Berar	3,721	...	2,19,527	...	...	...	...	920	...	568	240	..	2,24,976	*920*	2,24,056
Bengal	...	...	88,184	...	...	...	...	...	..	3,322	...	...	91,506	...	91,506
North-West Frontier Province	1,04,851	...	31,230	94,846	...	...	..	...	85,125	3,598	9,022	...	3,28,672	...	3,28,672
TOTAL	2,95,824	1,30,653	3,48,106	1,21,700	...	..	1,970	42,673	86,175	31,972	11,783	...	10,70,856	*25,996*	10,44,860
Total India converted into £ at R15=£1														£	69,657

67I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	...	...	...	...	26,364	...	...	...	...	...	26,364	...	26,364
Rajputana	..	...	...	...	17,430	...	...	...	...	...	17,430	*17,430*	...
Central India	...	...	...	...	614	...	...	...	...	...	614	...	...
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	.
Hyderabad	...	...	...	...	...	...	...	...	...	23	23	*23*	...
Baluchistan	...	...	...	...	4,159	...	...	...	...	274	4,433	...	4,433
Central Provinces	...	...	...	...	...	..	...	...	42,943	...	42,943	*614*	42,943
Berar	...	...	...	...	25,841	345	...	...		245	26,431	*10,544*	15,887
Punjab	...	...	...	...	...	22,525	...	...	...	...	22,525	...	22,525
North-West Frontier Province	...	...	...	...	17,421	...	...	...		...	17,421	...	17,421
TOTAL	...	...	...	...	91,829	22,870	...	...	42,943	542	1,58,184	*28,611*	1,29,573
Total India converted into £ at R15=£1. £													8,638

No. 67J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	...	...	..	...	920	...	...	...	...	...	920	*920*	...
Rajputana	...	...	...	...	2,728	...	...	...	...	...	2,728	*2,728*	...
Coorg	...		...	...	...	...	.	...	...	...	...	...	..
Hyderabad	...	...	...	...	...	..	...	...	...	...	...	...	...
Baluchistan	...	...	...	...	2,445	...	...	...	...	194	2,639	...	2,639
Eerar	...	...	...	...	14,061	772	...	...	...	...	14,833	*13,486*	1,347
North-West Frontier Province	...	...	306	...	2,267	...	...	...	...	3,892	6,465	...	6,465
TOTAL	...	...	306	...	22,421	772	...	...	...	4,086	27,585	*17,134*	10,451
Total India converted into £ at R15=£1 . £													697

No. 67K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

Provinces.	Administration.																				Miscellaneous.							
	Opium.	Forests.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Office.	Board of Revenue buildings.	Political Agencies	Stamp and Stationery offices.	Minor Departments.	Circuit houses not being Commissioners' Courts.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	22,202	...	...	...	16,447	29,571	17,389	92,480	...	...	...	387	18,963	99,811	5,697	2,10,306	83,317	78,053	54,878	655	1,730	...	48,100	40,352	8,20,338	53,294	7,67,044
Burma	...	16,310	12,405	26,303	43,858	3,173	55,988	66,257	1,29,874	...	4,451	...	34,171	...	1,29,665	12,137	1,97,007	1,84,838	5,69,825	1,23,749	...	40	96,411	76,625	3,92,919	21,76,006	...	21,76,006
Assam	...	2,495	...	...	...	...	6,036	1,384	36,812	...	1,864	...	1,701	...	55,850	15,383	1,19,153	26,717	85,637	36,973	1,70[illegible]	4,225	...	25,258	2,780	4,24,034	4,739	4,19,295
Bengal	...	...	11,234	...	...	...	2,16,349	62,122	43,086	7,486	−249	21,679	58,725	...	4,65,759	9,057	6,43,356	5,40,616	3,90,767	17,68,195	35,7[illegible]	..	...	15,316	4,59,358	47,48,642	2,22,341	45,26,301
U. P. of Agra and Oudh.	...	...	...	...	...	...	3,48,769	17,167	75,452	80	...	...	1,13,359	...	1,61,199	35,545	2,18,618	2,01,868	4,17,439	1,90,615	10,688	37,849	..	20,415	23,045	18,72,108	33,288	18,38,820
Punjab	...	...	...	...	...	2,229	2,02,178	1,053	45,262	557	...	...	42,676	...	3,49,000	7,495	68,657	2,66,978	1,05,974	1,99,601	14,494	3,582	...	68,738	3,19,960	16,98,434	1,33,686	15,64,748
Madras	...	1,764	20,751	...	...	15	3,62,563	...	51,909	221	...	3,768	3,741	...	2,57,529	21,366	1,57,427	1,65,899	1,32,532	2,84,472	37,53[illegible]	1,05,628	...	85,524	12,146	17,05,889	96,243	16,09,646
Bombay	...	7,723	92,725	...	...	16,606	3,01,291	13,849	33,017	...	9,192	...	1,798	...	4,88,095	16,189	1,26,061	2,29,638	2,29,091	6,88,151	...	4,311	178	30,320	5,038	22,93,273	55,292	22,37,981
TOTAL	...	50,494	1,37,115	26,303	43,858	38,470	15,22,745	1,79,221	5,07,892	8,344	15,258	25,447	2,56,558	18,963	20,06,908	1,22,869	17,40,585	16,90,871	20,09,318	33,46,634	1,01,023	1,58,365	96,589	3,70,296	12,55,598	1,57,38,72[illegible]	5,98,883	1,51,39,841

Total India converted into £ at R15=£1 . £ 1,009,323

No. 67L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

Provinces.	Administration.																			Miscellaneous.							
	Forests.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery office.	Minor Departments.	Circuit houses not being Commissioners' Courts.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Registration.	Printing.	Marine.	Public Works buildings	Miscellaneous	Grand Total.	Deduct Outlay from Contributions	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	783	...	...	...	245	12,990	3,850	4,967	...	...	...	761	2,301	5,337	5,634	31,411	20,654	27,776	4,963	...	74	..	13,464	...	1,35,210	240	1,34,970
Burma	3,660	9,041	15,787	13,012	6,402	8,858	1,052	73,832	...	7,788	...	36,048	...	11,023	14,693	80,681	37,037	1,37,583	31,733	...	4,214	9,255	28,322	43,627	5,73,638	...	5,73,638
Assam	127	...	...	...	...	113	...	8,253	...	2,183	...	1 558	...	6,157	3,208	28 864	7,967	7,910	6,721	58	345	..	13,615	4 396	91,475	...	91,475
Bengal	...	4,476	...	...	...	51,003	12,840	55,892	9,030	..	1,910	11,101	...	67,494	27,369	1,13,778	54,521	49,084	39,465	2,630	...	...	10,477	72,075	5,84,045	3,525	5,80,520
U. P. of Agra and Oudh	912	...	..	...	..	1,09,556	5,571	47,050	1,651	...	..	34,119	...	22,573	18,430	27,246	25,061	92,041	17,368	1,212	1,441	..	13,493	15,892	4,33,615	3 376	4,30,240
Punjab	...	...	...	...	230	33,191	985	33 796	1,494	108	...	32 788	...	22,443	11,864	13,715	56,878	17,382	13,370	...	520	...	9,807	19,493	2,68,059	1,965	2,66 094
Madras	1,265	2,427	...	...	74	69,626	...	59,334	5,459	...	1,565	15,350	...	17,530	33,568	17,762	15,623	37,585	2[illegible],763	8,178	3,403	...	60,9[illegible]6	34,882	4,07,340	763	4,06,577
Bombay	2,391	7,598	...	...	421	94,178	1,515	52,336	...	9,298	...	21,545	...	30,764	35,432	34,787	18,913	67,490	53,455	113	1,38[illegible]	164	13,796	12,934	4,58,513	10,196	4,48,317
TOTAL	9,138	23,542	15,787	13,012	7,372	3,79,515	25,813	3,35,460	18,534	19,377	3,475	1,53,270	2,301	1,83,321	1,50,198	3,48,244	2,36,644	4,36,851	1,89,838	12,191	11,380	9,419	1,63,915	2,03,299	29,51,896	20,065	29,31,831

Total India converted into £ at R15=£1 . £ 195,455

K.—Other Public Works.

No. 67M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL	*Deduct* Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	79,838	60,935	1,10,124	93,289	7,976	39,231	3,597	19,577	2,379	19,565	18,647	4,55,158	...	4,55,158
Burma	8,25,239	26,211	8,48,320	4,07,685	...	38,622	96,911	79,680	115	36,706	3,435	23,62,924	...	23,62,924
Assam	69,294	1,503	4,71,342	82,385	798	4,038	8,758	15,208	4,094	20,506	...	6,77,926	*169*	6,77,757
Bengal	2,51,819	2,727	45,332	6,747	...	...	...	3,097	...	4,113	...	3,13,835	*34,139*	2,79,696
U. P. of Agra and Oudh	3,01,000	...	1,04,072	1,196	...	...	...	...	12,454	23,032	...	4,42,654	*6,236*	4,36,418
Punjab	2,41,137	62,891	64,389	11,309	...	...	...	...	...	20,310	7,382	4,07,418	*9,172*	3,98,246
Madras	68,770	24,841	1,04,610	...	...	...	...	16,389	...	...	...	2,14,610	*6,068*	2,08,542
Bombay	38,457	97,251	35,286	1,31,917	8,695	1,481	...	29,233	...	24,159	2,665	3,69,144	*1,733*	3,67,411
TOTAL	18,75,554	2,76,359	17,83,475	7,34,528	17,469	83,372	1,09,266	1,63,184	19,042	1,49,291	32,129	52,43,669	*57,517*	51,86,152
Total India converted into £ at R15=£1 . £														345,743

No. 67N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on Repairs to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL	*Deduct* Outlay from Contributions.	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	3,80,508	48,051	1,73,743	69,341	3,310	76,308	...	...	11,837	16,506	...	...	7,79,604	*5,702*	7,73,902
Burma	10,41,628	31,257	2,03,078	2,61,142	...	65,493	97,326	35,254	...	12,667	263	...	18,38,108	...	18,38,108
Assam	92,107	...	1,98,722	1,57,130	6,374	34,972	22,766	23,752	36,927	15,182	...	...	5,87,932	*24,881*	5,63,051
Bengal	8,87,597	8,507	62,759	34,617	...	...	...	1,019	...	7,816	...	...	10,02,315	*3,596*	9,98,719
U. P. of Agra and Oudh	7,91,766	...	63,223	35,928	...	...	...	...	41,259	29,099	27,746	...	9,89,021	*11,553*	9,77,468
Punjab	7,07,734	6,104	57,354	48,272	...	...	...	...	55,252	13,670	17,214	...	9,05,600	*728*	9,04,872
Madras	2,32,020	7,191	...	...	...	...	320	1,638	..	...	...	...	2,41,169	*1,000*	2,40,169
Bombay	3,84,631	1,71,570	36,185	1,32,101	799	7,068	1,050	4,063	...	5,546	15,955	...	7,58,968	*62*	7,58,906
TOTAL	45,17,991	2,72,680	8,85,064	7,38,531	10,483	1,83,841	1,21,462	65,726	1,45,275	1,00,486	61,178	...	71,02,717	*47,522*	70,55,195
Total India converted into £ at R15=£1 . £															470,346

No. 67O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	*8,463*	...	...	24,763	7,281	...	...	...	28,912	52,493	*32,460*	20,033
Burma	1,91,596	...	...	54,691	3,721	5,491	71,159	...	41,470	3,68,128	...	3,68,128
Assam	25	...	...	4,764	1,889	...	..	...	1,66,065	1,72,743	*2,512*	1,70,231
Bengal	...	...	12,583	...	339	49,711	...	...	34,311	96,944	*158*	96,786
United P. of Agra and Oudh	11,768	...	...	41,535	72,825	...	...	...	77,150	2,03,278	*14,651*	1,88,627
Punjab	472	33,452	97,194	7,31,958	2,38,961	...	...	...	47,253	11,49,290	*8,25,444*	3,23,846
Madras	15,307	...	...	2,41,980	27,140	-1,196	25,994	...	...	3,09,225	*1,15,988*	1,93,237
Bombay	4	...	...	5,095	88	389	203	...	8,432	14,211	*100*	14,111
TOTAL	2,10,709	33,452	1,09,777	11,04,786	3,52,244	54,395	97,356	...	4,03,593	23,66,312	*9,91,313*	13,74,999
Total India converted into £ at R15=£1 . £												91,667

No. 67P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	3,775	...	...	...	...	...	3,775	*3,455*	320
Burma	10,774	...	2,022	7,099	2,992	2,935	12,530	...	16,621	54,973	...	54,973
Assam	...	193	...	15,384	763	...	...	...	11,800	28,140	*14,081*	14,059
Bengal	...	...	5,220	...	110	8,725	...	...	50,538	64,593	...	64,593
United P. of Agra and Oudh	5,573	...	...	5,244	14,287	...	...	...	75,548	1,00,652	*7,289*	93,363
Puniab	...	...	50,207	5,517	...	...	...	...	26,603	82,327	*5,092*	77,235
Madras	16,251	...	...	24	215	1,559	225	...	...	18,274	*103*	18,171
Bombay	441	...	343	1,413	99	3,963	638	...	22,063	28,960	*294*	28,666
TOTAL	33,039	193	57,792	38,456	18,466	17,182	13,393	...	2,03,173	3,81,694	*30,314*	3,51,380
Total India converted into £ at R15=£1 . £												23,425

No. 67Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	4,377	...	...	4,377	...	4,377
Coorg	...	...	...	26	...	...	...	889	...	...	915	...	915
Central Provinces	...	...	...	9,515	...	...	...	...	...	...	9,515	...	9,515
Berar	...	...	...	11,529	...	...	...	8,033	...	5,650	25,212	...	25,212
Burma	...	...	...	...	...	...	...	10,114	...	4,680	14,794	...	14,794
Assam	...	...	...	2,615	...	...	...	...	662	166	3,443	...	3,443
United Provinces of Agra and Oudh	...	...	...	99,569	...	...	...	1,03,239	4,828	34,993	2,42,629	*32,033*	2,10,596
Punjab	...	...	...	14,445	...	...	...	...	...	12,987	27,432	...	27,432
Bombay	...	...	...	72,710	...	...	...	54,493	...	4,245	1,31,448	...	1,31,448
TOTAL	...	...	...	2,10,409	...	...	...	1,81,145	5,490	62,721	4,59,765	*32,033*	4,27,732
											Total India converted into £ at R15 = £1	. £	28,515

No. 67R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	50	...	...	50	...	50
Coorg	...	...	...	175	...	...	...	285	...	...	460	...	460
Berar	...	...	...	14,490	...	...	...	1,412	...	14,766	30,668	...	30,668
Burma	...	...	...	...	...	...	...	1,062	...	941	2,003	...	2,003
Assam	...	...	10	...	...	...	...	51	2,884	205	3,150	...	3,150
United Provinces of Agra and Oudh	...	...	161	27,879	...	...	...	31,823	3,704	675	64,242	*—6,297*	70,539
Punjab	...	...	259	...	...	...	...	...	...	...	259	...	259
Bombay	...	...	...	1,806	...	...	...	1,498	19	68	3,391	...	3,391
TOTAL	...	...	430	44,350	...	...	...	36,181	6,607	16,655	1,04,223	*—6,297*	1,10,520
											Total India converted into £ at R15 = £1	. £	7,368

No. 67S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	212	...	35	...	...	283	...	...	4,392	...	...	4,922	...	4,922
Coorg	...	...	357	7,542	...	...	...	42	2,147	788	...	...	10,876	...	10,876
Berar	...	...	...	8,307	3,594	7,059	1,053	...	300	5,856	...	...	26,169	...	26,169
Burma	45,763	...	53,371	9,686	...	1,391	95	2,859	...	21,199	...	...	1,34,364	...	1,34,364
Assam	222	...	53,494	75,413	...	22,466	485	991	2,878	430	...	...	1,56,379	...	1,56,379
U. P. of Agra and Oudh	3,53,431	8,087	1,27,431	2,43,516	15,332	25,288	27,032	8,172	...	2,550	...	...	8,10,839	*17,545*	7,93,294
Punjab	...	50,731	...	...	...	...	...	...	...	17,819	...	...	68,550	...	68,550
Madras	*—3,470*	...	363	1,264	...	...	...	...	...	...	...	...	*—1,843*	...	*—1,843*
Bombay	3,477	16,846	4,625	1,29,536	11,502	10,375	5,301	19,960	14,386	12,727	...	...	2,28,735	...	2,28,735
TOTAL	3,99,423	75,876	2,39,641	4,75,299	30,428	66,579	34,249	32,024	19,711	65,761	..	...	14,38,991	*17,545*	14,21,446
Total India converted into £ at R15 = £1 . £															94,763

No. 67T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	6,603	...	12,761	...	...	87	...	...	...	...	...	19,451	...	19,451
Coorg	...	...	83	10,038	...	...	...	335	1,203	297	...	...	11,956	...	11,956
Berar	507	...	4,855	36,621	12,935	841	8,626	...	419	9,691	2,222	...	76,717	...	76,717
Burma	1,18,958	4,545	38,295	11,705	...	12,449	30,848	3,181	...	1,774	...	...	2,21,755	...	2,21,755
Assam	3,179	...	1,43,131	1,31,501	10,671	1,219	11,877	10,401	5,319	6,440	...	...	3,23,738	...	3,23,738
U. P. of Agra and Oudh	6,46,083	1,18,928	50,015	43,871	3,312	7,138	403	443	24,506	17,489	15,218	...	9,27,406	*5,111*	9,22,295
Madras	6,821	...	15,699	7,390	...	...	...	3,625	1,705	...	...	...	35,240	...	35,240
Bombay	1,19,641	83,651	57,046	2,44,786	43,921	26,552	3,188	3,351	12,472	2,116	15,154	...	6,11,878	...	6,11,878
TOTAL	8,95,189	2,13,727	3,09,124	4,98,673	70,839	48,199	55,029	21,336	45,624	37,807	32,594	...	22,28,141	*5,111*	22,23,030
Total India converted into £ at R15 = £1 . £															148,202

No. 67U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Berar	...	...	...	...	...	...	...	1,686	1,686	...	1,686
Burma	...	1,462	...	12,218	967	...	...	8,293	22,940	...	22,940
Coorg	4,261	58,303	12,707	...	...	5,762	...	2,598	83,631	...	83,631
Assam	...	2,004	...	24,033	907	...	...	2,246	29,190	...	29,190
U. P. of Agra and Oudh	250	2,963	...	381	260	...	...	727	4,581	...	4,581
Bombay	...	4,341	...	20,134	...	...	...	26	24,501	...	24,501
Madras	...	...	...	205	...	...	...	...	205	...	205
TOTAL	4,511	69,073	12,707	56,971	2,134	5,762	..	15,576	1,66,734	...	1,66,734
Total India converted into £ at R15 = £1 £											11,116

No. 67V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	...	...	310	...	...	...	413	723	...	723
Berar	...	10,519	...	13,054	...	...	...	7,263	30,836	...	30,836
Burma	108	5,318	31,789	...	...	9,615	...	7,905	54,735	..	54,735
Assam	500	5,560	..	9,755	1,806	...	...	3,756	21,377	...	21,377
U. P. of Agra and Oudh	...	...	...	70	11,201	...	...	1,691	12,962	...	12,962
Bombay	191	...	...	1,568	...	...	...	428	2,187	...	2,187
Madras	...	...	...	150	...	...	...	...	150	...	150
TOTAL	799	21,397	31,789	24,907	13,007	9,615	...	21,456	1,22,970	...	1,22,970
Total India converted into £ at R15 = £1 £											8,198

No. 67W.—CLASSIFIED ABSTRACT of Expenditure from Imperial Funds by Civil Department on Civil Buildings—Works.

Provinces.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Department.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Bushire	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	480	...	...	...	480	...	480
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	872	872	...	872
Baluchistan	1,509	...	...	...	...	...	...	...	130	...	...	1,410	...	...	...	2,503	2,950	...	167	11,148	...	...	80	19,897	...	19,897
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35,979	...	...	...	35,979	...	35,979
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	800	800		800
Total	1,509	...	...	...	...	...	...	...	130	...	...	1,410	..	...	...	2,503	2,950	...	167	47,607	...	...	1,752	58,028	...	58,028
Total India converted into £ at R15=£1 . £																										3,868

No. 67X.—CLASSIFIED ABSTRACT of Expenditure from Imperial Funds by Civil Department on Repairs to Civil Buildings.

Provinces.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Department.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Nepal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	578	...	...	...	578	...	578
Baluchistan	1,555	...	...	...	475	...	...	...	124	...	...	908	...	170	111	1,526	479	33	206	3,181	...	151	1,105	10,024	...	10,024
Mysore	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,886	6,886	...	6,886
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,465	...	...	...	1,465	...	1,465
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	10,612	10,612	...	10 612
Total	1,555	...	...	...	475	...	...	...	124	..	...	908	...	170	111	1,526	479	33	206	5 224	...	151	18,603	29.565	...	29 565
Total India converted into £ at R15=£1 . £																										1,971

No. 67Y.—CLASSIFIED ABSTRACT of Expenditure from Imperial Funds by Civil Department on Roads and other Works of Communication.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	...	...	...	1,852	...	...	150	676	...	718	...	3,396	...	3,396
N.-W. F. Province	...	2,048	...	2,133	...	...	...	...	10	...	...	4,191	...	4,191
Total	...	2,048	...	3,985	...	...	150	6	10	718	...	7,587	...	7,587
Total India converted into £ at R15=£1 . £														506

No. 67Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram," or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	3,588	1,252	...	3,288	...	...	262	7,006	...	4,495	851	20,742	...	20,742
TOTAL . .	3,588	1,252	...	3,288	...	...	262	7,006	...	4,495	851	20,742	...	20,742
Total India converted into £ at R15=£1 . £														1,383

No. 67Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply	Sewage and drainage.	Harbour.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan .	...	600	..	...	5,352	490	...	...	...	3,069	9,511	...	9,511
TOTAL .	...	600	...	...	5,352	490	...	...	...	3,069	9,511	...	9,511
Total India converted into £ at R15=£1 . £													634

No. 67Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewage and drainage.	Harbour.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan . .	...	...	...	. .	2,830	...	...	...	...	57	2,887	...	2,887
Bengal . .	906	...	...	...	...	...	...	...	...	...	906	..	906
N.-W. F. Provinces	...	...	...	...	...	...	...	...	...	572	572	...	572
TOTAL .	906	...	...	...	2,830	...	...	...	...	629	4,365	...	4,365
Total India converted into £ at R15=£1 . £													291

No. 67Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Bengal .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,149	15,000	...	...	...	16,711	38,860	...	38,860
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	...	680	...	1,705	2,405	...	2,405
Punjab .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120	120	...	120
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	2,080	...	...	...	...	...	...	...	...	...	2,080	...	2,080
TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

No. 67Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political, Agency.	Minor Dept.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	1,697	1,697	...	1,697
U. P. of Agra and Oudh	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	600	1,399	10,160	12,208	...	12,208
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,833	20,833	...	20,833
Madras	...		...	...	...	...	...	...	...	...	...	...	...	14,076	...	...	...	...	...	...	...	...	...	14,076	...	14,076
TOTAL	49	...	...	...	...	...	...	...	...	...	...	...	...	14,076	...	..	...	...	...	...	600	1,399	32,690	48,814	...	48,814
Total India converted into £ at R15=£1																									£	3,254

No. 67Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS. Bridged and drained throughout.	METALLED ROADS. Partially bridged and drained.	UNMETALLED ROADS. Bridged and drained throughout.	UNMETALLED ROADS. Partially bridged and drained.	ROADS. Banked and surfaced with "muram" or similar material, but not drained.	ROADS. Banked, but not surfaced, partially bridged and drained.	ROADS. Cleared, partially bridged and drained.	ROADS. Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Bengal	5,000	...	1,000	...	...	...	...	...	9,000	...	...	15,000	...	15,000
U. P. of Agra and Oudh	...	...	...	44	...	...	...	...	...	...	87	131	...	131
Punjab	...	749	...	...	...	...	...	...	...	...	...	749	...	749
Madras	...	...	...	747	395	644	...	1,732	...	...	...	3,518	...	3,518
TOTAL	5,000	749	1,000	791	395	644	...	1,732	9,000	...	87	19,398	...	19,398
Total India converted into £ at R15=£1													£	1,293

No. 67Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS. Bridged and drained throughout.	METALLED ROADS. Partially bridged and drained.	UNMETALLED ROADS. Bridged and drained throughout.	UNMETALLED ROADS. Partially bridged and drained.	ROADS. Banked and surfaced with "muram" or similar material, but not drained.	ROADS. Banked, but not surfaced, partially bridged and drained.	ROADS. Cleared, partially bridged and drained.	ROADS. Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Assam	14,000	...	...	...	...	...	...	...	248	17,214	...	...	31,462	...	31,462
Bengal	2,204	...	500	...	...	...	...	...	...	...	...	...	2,704	...	2,704
U. P. of Agra and Oudh	...	16	...	250	...	265	...	229	...	187	...	...	947	...	947
Punjab	...	8,574	...	2,613	...	...	...	...	70	...	...	...	11,257	...	11,257
Madras	3,990	5,542	2,252	12,695	2,055	12,488	3,317	3,038	24	...	...	46	45,447	*10,000*	55,447
TOTAL	20,194	14,132	2,752	15,558	2,055	12,753	3,317	3,267	342	17,401	...	46	91,817	*10,000*	1,01,817
Total India converted into £ at R15=£1														£	6,788

No. 67Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Bengal . . .	300	...	...	...	10,000	...	...	...	...	8,875	19,175		19,175
U. P. of Agra and Oudh	...	...	...	...	1,608	...	...	...	...	15,335	16,943	...	16,943
Punjab . . .	11,179	...	...	...	...	...	...	...	...	...	11,179	...	11,179
Madras . . .	32,700	...	...	...	22,775	...	...	...	...	493	55,968	...	55,968
TOTAL .	44,179	...	...	...	34,383	...	...	...	...	24,703	1,03,265	...	1,03,265
Total India converted into £ at R15=£1 . £													6,884

No. 67Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Assam . . .	442	...	...	...	...	...	...	...	...	...	442	...	442
Bengal . . .	...	...	3,925	...	5,000	...	...	...	...	32,141	41,066	...	41,066
U. P. of Agra and Oudh	...	119	122	...	45	...	...	...	...	9,612	9,898	...	9,898
Madras . . .	3,064	...	...	...	22	500	...	...	...	...	3,586	*1,000*	2,586
TOTAL .	3,506	119	4,047	...	5,067	500	...	...	...	41,753	54,992	*1,000*	53,992
Total India converted into £ at R15=£1 . £													3,600

No. 67Ai.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Civil Buildings Works.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and stationary.	Excise.	Cusom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	65	...	...	198	537	800	...	800
Central India	...	...	...	...	...	...	...	...	...	...	...	672	...	...	...	...	...	...	780	...	214	...	...	1,666	...	1,666
Central Provinces	...	...	...	...	...	...	...	...	1,223	...	...	...	...	...	...	9,482	...	...	1,021	...	...	...	1,420	13,146	...	13,146
Burma	...	...	...	...	...	...	...	...	2,652	...	...	9,194	...	...	...	798	9,449	...	21,385	...	313	27,394	10,001	81,186	...	81,186
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,230	72,768	...	4,748	...	...	281	3,721	88,748	...	88,748
U. P. of Agra and Oudh																										
Madras	25,676	...	...	...	...	...	...	...	...	...	...	2,136	...	...	...	...	24,856	...	78,210	...	...	8,227	32,943	1,72,048	...	1,72,048
Bombay	...	...	...	...	...	...	...	...	...	...	...	1,913	...	...	...	...	34,553	...	11,392	...	...	...	10,568	58,426	...	58,426
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	103	1,422	...	1,062	...	...	...	570	3,157	...	3,157
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	54,785	...	16,060	...	...	...	14,796	85,647	...	85,647
Total	25,676	...	...	...	...	...	...	...	3,875	...	...	13,915	...	...	...	17,619	1,97,833	...	1,34,723	...	527	36,100	74,556	5,04,824	...	5,04,824
Total India converted into £ at R15=£1																									£	33,655

No. 67Aj.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Civil Buildings.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and stationary.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments.	Pubic Works.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	R	R	R		R	R	R			R		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	44	800	...	...	...	...	...	625	1,469		1,469
Central India	...	...	...	...	...	...	...	...	...	...	...	205	...	...	...	...	...	...	59	2,468	...	100	911	3,743	...	3,743
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	1,060	...	...	...	...	...	...	...	...	178	...	499	1,737	...	1,737
Burma	...	...	...	...	...	...	...	...	15	...	...	...	...	...	...	6,542	92	...	2,419	...	...	...	975	10,043	...	10,043
Bengal	...	...	...	...	96	...	...	...	...	...	658	5,616	...	...	...	50	512	868	1,684	...	1,029	9,110	5,763	25,386	...	25,386
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,561	85,011	...	2,013	...	...	2,237	14,381	1,21,203	...	1,21,203
Madras	19,093	...	...	...	...	...	...	...	...	...	...	1,180	...	...	...	...	14,552	1,899	26,715	...	...	17,958	35,854	1,17,251	...	1,17,251
Bombay	61	...	...	...	...	...	...	...	...	...	...	1,280	...	...	...	...	59,223	...	7,534	...	...	...	2,093	70,191	...	70,191
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,485	...	2,340	...	...	...	1,684	6,509	...	6,509
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,539	40,967	...	13,164	...	...	...	39,438	96,108	...	96,108
Total	19,154	...	...	...	96	...	...	...	15	...	658	9,341	...	...	...	26,736	2,03,642	2,767	55,928	2,468	1,207	29,405	1,02,223	4,53,640	...	4,53,640
Total India converted into £ at R15=£1																									£	30,243

No. 67Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	179	1,474	371	705	...	...	11,434	259	...	...	14,422	...	14,422
Burma	30,825	333	36,747	25,163	5,096	2,981	8,112	1,514	6,388	51,031	13,369	...	1,71,559	...	1,71,559
Bengal	4,55,763	46,070	4,35,602	3,89,601	46,949	1,49,284	36,775	86,733	1,82,031	35,655	14,304	...	18,79,367	...	18,79,307
U. P. of Agra and Oudh	...	250	4,282	7,565	821	1,728	1,543	1,204	5,735	1,090	...	...	24,218	...	24,218
Madras	2,05,183	1,36,770	45,858	89,015	46,350	80,133	11,413	13,635	1,26,743	45,292	1,583	...	8,01,975	...	8,01,975
Bombay	926	1,766	4,152	9,110	3,929	2,194	16,882	16,836	28,853	26,193	11,783	...	1,22,624	...	1,22,624
N.-W. F. Province	...	1,909	...	...	...	...	...	...	...	...	...	...	1,909	...	1,909
Punjab	...	32,512	...	...	...	...	...	...	...	...	...	...	32,512	...	32,512
TOTAL	6,92,697	2,19,610	5,26,820	5,21,928	1,03,516	2,37,025	74,725	1,19,922	3,61,784	1,59,520	31,039	...	30,48,586	...	30,48,586
Total India converted into £ at R15=£1 . £															203,239

No. 67Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	80	...	...	...	...	...	...	...	...	...	...	80	...	80
Central India	...	538	...	...	114	...	...	...	...	...	...	...	652	...	652
Assam	...	...	...	...	...	...	...	...	1,962	72	...	...	2,034	...	2,034
Central Provinces	2,708	...	5,590	4,875	15,671	16,240	7,797	20,273	2,483	5,441	4,123	...	85,201	...	85,201
Burma	29,202	2,997	37,602	5,474	1,008	674	9,304	9,214	3,267	30,653	516	...	1,29,911	...	1,29,911
Bengal	8,44,947	1,26,164	2,47,543	3,04,290	16,212	2,43,290	62,874	1,36,824	71,960	47,577	22,388	...	21,24,069	...	21,24,069
U. P. of Agra and Oudh	6,404	11,058	41,856	1,17,873	31,525	30,222	40,089	36,414	7,111	7,478	620	...	3,30,650	...	3,30,650
Madras	18,15,522	4,36,686	1,59,340	1,81,954	32,253	23,224	7,038	4,630	1,17,484	34,483	47,762	...	28,60,376	...	28,60,376
Bombay	14,925	24,807	19,716	1,64,092	44,248	9,348	26,761	87,397	18,622	60,981	50,311	...	5,21,808	...	5,21,808
N.-W. F. Province	...	29,579	...	...	...	...	...	...	...	...	...	...	29,579	...	29,579
Punjab	...	3,16,561	...	...	...	...	...	...	700	...	...	...	3,17,261	...	3,17,261
TOTAL	27,13,708	9,48,470	5,11,647	7,79,158	1,41,031	3,22,998	1,53,863	2,94,752	2,23,589	1,86,685	1,25,720	...	64,01,621	...	64,01,621
Total India converted into £ at R 15=£1 . £															426,775

No. 67Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous	GRAND TOTAL	*Deduct* Outlay *from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	81	...	...	...	...	...	...	...	22	103	...	103
Central Provinces	1,039	548	...	...	2,295	...	...	...	...	...	3,882	...	3,882
Burma	26,808	72,572	4,210	8,708	16,774	5,467	...	...	...	19,786	1,54,325	...	1,54,325
Bengal	...	...	...	...	75,293	3,421	...	...	531	31,273	1,13,518	...	1,13,518
U. P. of Agra and Oudh	1,327	...	...	...	7,263	800	...	...	...	27	9,417	...	9,417
Madras	21,19	54,283	328	73	19,236	5,072	...	...	...	20,726	1,20,922	...	1,20,922
Bombay	31	628	10	46	1,12,435	166	...	...	...	601	1,13,917	...	1,13,917
N.-W. F. Province	...	...	...	...	...	...	...	...	...	2,167	2,167	...	2,167
Punjab	...	...	...	...	6	...	...	...	...	25,619	25,625	...	25,625
TOTAL	50,404	1,28,112	4,548	8,832	2,33,302	14,926	...	...	531	1,63,221	5,43,876	...	5,43,876
Total India converted into £ at R15= 1 . £													36,258

No. 67An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Mines.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct* Outlay *from Contribution.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	105	...	...	...	...	...	105	...	105
Central India	...	...	...	...	105	...	...	...	...	...	105	...	105
Assam	400	...	...	...	...	...	...	...	...	...	400	...	400
Central Provinces	99	44	...	...	1,788	14	...	...	...	10	1,955	...	1,955
Burma	15,589	22,427	436	195	10,835	2,738	...	...	...	2,028	54,248	...	54,248
Bengal	1,637	...	...	...	26,670	1,791	...	...	11	5,423	35,532	...	35,532
U. P. of Agra and Oudh	6,419	...	...	...	40,133	786	...	...	...	423	47,761	...	47,761
Madras	6,772	16,837	1,619	1,519	13,009	673	...	...	...	1,17,398	1,57,827	...	1,57,827
Bombay	...	443	15	612	92,116	202	...	...	...	8,519	1,01 907	...	1,01,907
N.-W. F. Province	...	...	...	...	1,639	...	...	...	...	392	2,031	...	2,031
Punjab	...	...	...	...	4,345	...	...		...	19,953	24,298	...	24,298
TOTAL	30,916	39,751	2,070	2,326	1,90,745	6,204	...	...	11	1,54,146	4,26,169	...	4,26,169
Total India converted into £ at R15=£1 . £													28,411

No. 68.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL or LOCAL REVENUES for, and to end of, the Year 1903-1904.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
IMPERIAL.	R	R	R	Details of construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
Madras.				
Mayavaram-Mutupet	...	*—12,34,720*	*—12,34,720*	
PROVINCIAL.				
Assam.				
Jorhat	2,860	9,04,264	9,07,124	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Madras.				
Mayavaram-Mutupet	...	24,97,355	24,97,355	
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
TOTAL PROVINCIAL	2,860	98,00,864	98,03,724	
LOCAL.				
Madras.				
Myavaram-Mutupet	3,95,388	10,84,544	14,79,932	
TOTAL	3,98,248	96,50,688	1,00,48,936	
Total converted into £ at R15 = £1 . £	26,550	643,379	669,929	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section L.—Army.

Revenue £1,089,428. Expenditure £17,865,208.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective	69	Abstract Account of Receipts and Charges	198 and 199	...	948,035	14,799,770
" Non-Effective.	69	Ditto ditto		...	141,393	3,065,438
Army	69A	Detailed Account of Receipts	202	1,089,428	...	...
"	69B	Detailed Account of Charges	210	17,865,208	...	...
"	69C	Statement of Established Strength	211		...	...
				...		
				Total	1,089,428	17,865,208

No. 69.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1904.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
			R	R	R	R	R	£	£	£
	EFFECTIVE SERVICES.									
III	Regimental Pay, Allowances, and Charges .	200	20,542	14,018	11,554	19,023	65,137	4,342	24	4,366
IV	Supply and Transport	200	16,02,533	18,33,253	1,08,572	4,65,434	40,09,792	267,320	...	267,320
V	Remount and Veterinary Establishments, Supplies and Services	200	1,39,308	1,99,903	81,748	96,795	5,17,754	34,517	...	34,517
VI	Clothing Establishments, Supplies and Services	200	2,71,947	1,93,515	2,10,149	2,04,647	8,80,258	58,684	47,547	106,231
VII	Barrack Establishments, Supplies and Services	201	8,925	8,136	4,091	5,415	26,567	1,771	...	1,771
IX	Medical Establishments, Supplies and Services	201	46,095	53,933	2,09,891	1,10,419	4,20,338	28,023	...	28,023
X	Ordnance Establishments, Stores, and Camp Equipage	201	6,53,909	6,15,280	56,109	6,03,544	19,28,842	128,589	112,028	240,617
XII	Education	201	725	15,025	422	481	16,653	1,110	...	1,110
XIII	Sea Transport Charges	202	4,964	4,952	6,663	11,448	28,027	1,868	142,353	144,221
XIV	Miscellaneous Services . . .	202	85,117	1,59,056	4,064	39,440	2,87,677	19,179	100,680	119,859
	TOTAL EFFECTIVE SERVICES .		28,34,065	30,97,071	6,93,263	15,56,646	81,81,045	545,403	402,632	948,035
			59,31,136							
	NON-EFFECTIVE SERVICES.									
XVI	Rewards for Military Services . . .	202	768	1,282	5,784	435	8,269	551	...	551
XVIII	Military Pensions to Natives . . .	202	16,797	36,615	7,033	1,55,921	2,16,366	14,424	22,532	36,956
XIX	Family Pensions and Compassionate Allowances to Europeans	202	4,38,281	2,35,663	2,57,225	2,48,785	11,79,954	78,664	25,222	103,886
	TOTAL NON-EFFECTIVE SERVICES .		4,55,846	2,73,560	2,70,042	4,05,141	14,04,589	93,639	47,754	141,393
			7,29,406							
	TOTAL ARMY RECEIPTS .	202	32,89,911	33,70,631	9,63,305	19,61,787	95,85,634	639,042	450,386	1,089,428
			66,60,542							

		For details *see* page	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England. Stores.	England. Other Charges.	Total India and England.
	EFFECTIVE SERVICES.		R	R	R	R	R	£	£	£	£
1	Army and Garrison Staff	203	12,77,257	22,90,963	10,53,710	12,10,769	58,32,699	388,847	...	...	388,847
2	Administrative Staff	203	8,80,358	4,06,295	5,39,720	3,88,562	22,14,935	147,662	...	...	147,662
3	Regimental Pay, Allowances, and Charges	204	2,44,54,829	2,71,63,850	1,74,20,681	1,95,05,394	8,85,44,754	5,902,984	...	1,034,945	6,937,929
4	Supply and Transport	205	1,21,32,786	1,44,39,731	69,70,225	83,59,126	4,19,01,868	2,793,458	85,329	...	2,878,787
5	Remount and Veterinary Establishments, Supplies and Services	206	29,32,243	2,49,702	5,44,550	9,53,473	46,79,968	311,998	...	5,528	317,526
6	Clothing Establishments, Supplies and Services	206	18,97,643	3,97,297	6,85,591	2,04,354	31,84,885	212,326	238,956	...	451,282
7	Barrack Establishments, Supplies and Services	206	7,76,982	5,70,247	3,70,754	3,76,416	20,94,399	139,626	...	...	139,626
8	Administration of Martial Law	207	71,030	1,33,762	77,538	73,948	3,56,278	23,752	...	...	23,752
9	Medical Establishments, Supplies and Services	207	26,92,146	23,14,415	17,47,553	20,77,667	88,31,781	588,785	54,145	11,630	654,560
10	Ordnance Establishments, Stores and Camp Equipage	208	52,76,969	13,92,922	13,70,930	28,84,665	1,09,25,486	728,366	795,670	17,510	1,541,546
11	Ecclesiastical	208	1,27,941	1,21,013	60,459	93,857	4,03,270	26,885	...	...	26,885
12	Education	208	81,587	2,29,614	1,26,473	68,910	5,05,614	33,774	...	...	33,774
13	Sea Transport Charges	209	63,804	4,703	1,43,968	2,99,750	5,12,225	34,148	...	370,506	404,654
14	Miscellaneous Services	209	45,26,924	13,06,688	4,07,415	33,12,828	95,53,855	636,924	...	4,561	641,485
15	Volunteer Corps	209	9,99,215	2,28,667	7,78,764	4,97,339	25,03,985	166,932	...	...	166,932
			5,81,91,714	5,12,49,869	3,22,98,331	4,03,07,088	18,20,47,002	12,136,467	1,174,100	1,444,680	14,755,247
	UNADJUSTED EXPENDITURE	210	4,65,610	1,85,854	*—21,519*	37,911	6,67,856	44,523	...	...	44,523
	TOTAL EFFECTIVE SERVICES		5,86,57,324	5,14,35,723	3,22,76,812	4,03,44,999	18,27,14,858	12,180,990	1,174,100	1,444.680	14,799,770
			11,00,93,047						2,618,780		
	NON-EFFECTIVE SERVICES.										
16	Rewards for Military Services	209	1,11,745	54,409	23,965	20,086	2,10,205	14,014	...	58	14,072
17	Military Pensions to Europeans	210	3,91,072	1,52,496	3,36,530	1,72,326	10,52,424	70,161	...	2,267,977	2,338,138
18	Military Pensions to Natives	210	19,82,654	22,44,459	25,28,746	11,15,587	78,71,446	524,763	...	...	524,763
19	Family Pensions and Compassionate Allowances to Europeans	210	95,090	19,533	95,[illegible]56	59,498	2,70,077	18,005	...	124,600	142,605
20	Departmental Pensions and Gratuities	210	3,10,370	51,825	1,63,377	1,62,324	6,87,896	45,860	...	...	45,860
	TOTAL NON-EFFECTIVE SERVICES		28,90,931	25,22,722	31,48,574	15,29,821	1,00,92,048	672,803	...	2,392,635	3,065,438
			54,13,653						2,392,635		
	TOTAL ARMY CHARGES	210	6,15,48,255	5,39,58,445	3,54,25,386	4,18,74,820	19,28,06,906	12,853,793	5,011,415		17,865,208
			11,55,06,700								

L—Army.

69 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1904.

HEADS OF RECEIPTS.	GOVERNMENT OF INDIA Bengal Command.	GOVERNMENT OF INDIA Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	R	R	R	R	R
RECEIPTS UNDER GRANT III.					
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.					
Discharge Purchase Money	10,470	3,790	5,623	8,175	28,058
Unclaimed Balances of Deserters and others	506	315	310	133	1,264
Hutting Money	...	...	1,268	...	1,268
Miscellaneous	9,566	9 913	4,353	10,715	34,547
TOTAL . R	20,543	14,018	11,554	19,023	65,137
Total India converted into £ at R15 = £1 . . £					4,342
IN ENGLAND:					
Discharge Purchase Money					24
TOTAL .					4,366
RECEIPTS UNDER GRANT IV.					
SUPPLY AND TRANSPORT.					
Sale of Provisions and Stores	2,31,346	1,50,687	58,909	2,02,160	6,43,102
Sale of Malt Liquor	12 66,154	13,93,240	3,754	2,01,035	28,64,183
Sale of Rum	34,212	66,319	4,874	9,822	1,15,227
Recoveries on account of Dairy Farms	...	1,389	...	218	1,607
Value of Stores issued to other Departments	7,990	23,830	2,158	36,638	70,616
Recoveries on account of Table Money, etc., in Inland Steamers	6	...	112	1	119
Cattle Farms	...	...	1,011	...	1,011
Sale of Transport or Battery Cattle	13,146	20,242	19,318	4,007	56,713
Miscellaneous Transport Receipts for hire of Cattle, sale of old Equipments, etc.	8,373	34,889	6,648	9,868	59 778
Miscellaneous Ambulance Receipts for hire of Cattle, sale of old Equipments, etc.	3	174	181	674	1,032
Receipts in connection with Grass Cultivation	22,743	59,390	3,355	2,569	88,057
Miscellaneous	18,401	*—5,869*	8,252	*—1,558*	19,226
Special Services—					
Occupation of Chitral and its communications	159	41,686	...	...	41,845
Wano Garrison	...	26,980	...	...	26,980
Tochi Garrison	...	14,942	...	...	14,942
Kajuri Kach and Jandola Garrisons	...	5,354	...	...	5,354
TOTAL .	16,02,533	18,33,253	1,08,572	4,65,434	40,09,792
Total India converted into £ at R15 = £1 . . £					267,320
RECEIPTS UNDER GRANT V.					
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Cattle and Remounts	9,754	259	204	4,422	14,639
Sale of Regimental Cast Horses	12,676	9,105	22,247	9,225	53,253
Sale of Chargers selected by Officers	1,766	10,896	5,802	9,096	27,560
Rent of Lands	...	...	...	2,425	2,425
Value of stores issued to other Departments	...	...	997	...	997
Miscellaneous	1,15,112	1,79,643	52,498	71,627	4,18,880
TOTAL . R	1,39,308	1,99,903	81,748	96,795	5,17,754
Total India converted into £ at R15 = £1 . . £					34,517
RECEIPTS UNDER GRANT VI.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Clothing, etc.	55,711	38,792	55,000	40,483	1,89,986
Sale of Necessaries	1,23,222	1,14.295	85,454	84,196	4,07,167
Value of Stores issued to other Departments	82,077	39,652	60,286	77,811	2,59 826
Miscellaneous	10,937	776	9,409	2,157	23,279
TOTAL IN INDIA . R	2,71,947	1,93,515	2,10,149	2,04,647	8,80,258
Total India converted in o £ at R15 = £1 . £					58,684
IN ENGLAND:					
Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the Bri... sn Establishment, proceeds of sales of unserviceable Military stores, etc.; Clothing and Necessaries £					47,547
TOTAL . £					106,231

No. 69A.—Detailed Account of Army Receipts for the Year ended 31st March 1904—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
	R	R	R	R	R
RECEIPTS UNDER GRANT VII.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Barrack Bedding, etc.	751	6,239	524	3,397	10,911
Recoveries for damaged or deficient Barrack Utensils, etc.	7,514	1,649	3,379	1,612	14,154
Value of Stores issued to other Departments	...	153	113	98	364
Miscellaneous	660	95	75	308	1,138
TOTAL . R	8,925	8,136	4,091	5,415	26,567
Total India converted into £ at R15 = £1 . . £					1,771
RECEIPTS UNDER GRANT IX.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Medical Stores	6,509	9,062	5,654	6,250	27,475
Stoppages from Officers and Men in Hospitals	283	254	139	301	977
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	...	1,940	1,940
Value of Stores issued to other Departments	34,628	40,050	2,01,205	94,589	3,70,472
Miscellaneous	4,675	4,567	2,893	7,339	19,474
TOTAL . R	46,095	53,933	2,09,891	1,10,419	4,20,338
Total India converted into £ at R15 = £1 . . £					28,023
RECEIPTS UNDER GRANT X.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
ARSENALS AND DEPÔTS—					
Sale of Ordnance Stores and Camp Equipage	1,75,893	2,99,298	1,39,480	1,94,347	8,09,018
Work executed in Manufacturing Departments	245	93	432	607	1,377
Value of Stores issued to other Departments	83,242	3,04,723	*—1,41,358*	3,00,581	5,47,188
Miscellaneous	19,184	10,714	16,174	17,273	63,345
FACTORIES—					
Sale of Ordnance Stores	3,58,832	452	40,361	90,589	4,90,234
Value of Stores issued to other Departments	12,355	...	530	...	12,885
Miscellaneous	4,158	...	490	147	4,795
TOTAL IN INDIA . R	6,53,909	6,15,280	56,109	6,03,544	19,28,842
Total India converted into £ at R15 = £1 . . £					128,589
IN ENGLAND:					
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of sales of unserviceable Military stores, etc.: Ordnance and Miscellaneous . . £					112,028
TOTAL . £					240,617
RECEIPTS UNDER GRANT XII.					
EDUCATION.					
Receipts from damaged Library Books	6	...	22	...	28
Receipts from Schools, etc.	719	15,018	397	513	16,647
Miscellaneous	...	7	3	*—32*	*—22*
TOTAL . R	725	15,025	422	481	16,653
Total India converted into £ at R15= £1 . £					1,110

No. 69 A.—Detailed Account of Army Receipts for the Year ended 31st March 1904—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
	R	R	R	R	R
RECEIPTS UNDER GRANT XIII.					
SEA TRANSPORT CHARGES.					
Table Money	3,474	3,338	5,351	4,314	16,477
Recoveries for medical comforts from troops proceeding to sea	...	...	...	5	5
Recoveries of Table Money, etc., in Indian Troop Service Transports	1,490	1,164	1,312	6,679	10,645
Passage money	...	450	...	450	900
TOTAL IN INDIA . R	4,964	4,952	6,663	11,448	28,027
Total India converted into £ at R15=£1 .					1,868
IN ENGLAND:					
Contribution by the Imperial Government in respect of cost of the Transport of Troops				£ 130,000	
Indian Troop Service: Receipts from the Admiralty, recoveries on account of messing, etc.				„ 12,191	
Passage of Officers and Troops: Recoveries on account of messing				„ 162	
					142,353
TOTAL . £					144,221
RECEIPTS UNDER GRANT XIV.					
MISCELLANEOUS SERVICES.					
Fines and Forfeitures of Contractors and others	7,138	10,423	2,960	6,179	26,700
Fines and penalties	300	...	...	2	302
Miscellaneous	55,811	1,29,782	1,019	16,389	2,03,001
Special Services—					
Occupation of Chitral and its Communications	...	2	...	...	2
Wano Garrison	...	445	...	...	445
Tochi Garrison	...	295	...	...	295
Kajuri Kach and Jandola Garrisons	...	15	...	...	15
Blockade of the Mahsud Waziris	*—3,712*	*—757*	...	...	*—4,469*
Tibet Mission	25,580	18,011	85		43,670
Aden Delimitation Commission	...	840	...	16,870	17,710
TOTAL IN INDIA . R	85,117	1,59,056	4,064	39,440	2,87,677
Total India converted into £ at R15=£1 . . £					19,179
IN ENGLAND:					
Contribution by the Imperial Government in respect of Military charges for Aden				£ 100,000	
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst				„ 680	100,680
TOTAL . £					110,859
RECEIPTS UNDER GRANT XVI.					
REWARDS FOR MILITARY SERVICES.					
Decorations and Medals	768	1,282	338	435	2,823
Miscellaneous	...	...	5,446	...	5,446
TOTAL IN INDIA . R	768	1,282	5,784	435	8,269
Total India converted into £ at R15=£1 . . £					551
RECEIPTS UNDER GRANT XVIII.					
MILITARY PENSIONS TO NATIVES.					
Miscellaneous	16,797	36,615	7,033	1,55,921	2,16,366
Total India converted into £ at R15=£1 . . £					14,424
IN ENGLAND:					
Contributions towards pensions of Indian Native soldiers lent for Imperial Service . . £					22,532
TOTAL .					36,956
RECEIPTS UNDER GRANT XIX.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Indian Military Service Family Pensions	4,38,281	2,35,663	2,57,225	2,48,785	11,79,954
Total India converted into £ at R15=£1 . .					78,664
IN ENGLAND:					
Subscriptions towards Indian Military Service Family Pensions . £					25,222
TOTAL . £					103,886
TOTAL RECEIPTS, MILITARY DEPARTMENT.					
IN INDIA	32,89,911	33,70,631	9,63,305	19,61,787	95,85,634
Total India converted into £ at R15=£1 . £					639,042
IN ENGLAND . £					450,386
TOTAL . £					1,089,428

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 1.	R	R	R	R	R
ARMY AND GARRISON STAFF.					
Commander-in-Chief	39,980	2,61,455	233	167	3,01,835
Lieutenant-Generals Commanding the Forces	1,03,646	97,894	94,421	1,05,433	4,01,394
Adjutant General's Department	1,43,607	3,73,504	1,06,224	1,19,115	7,42,450
Artillery Branch	20,784	1,11,639	19,225	20,135	1,71,783
Cavalry Branch	2,017	35,272	977	2,277	40,543
Musketry Inspection	64,992	90,890	44,799	45,545	2,46,226
Quarter Master General's Department	41,274	1,73,169	21,292	26,743	2,62,478
Quarter Master General's Department, Intelligence and Mobilization Branches	18,250	2,55,110	*—62*	16,858	2,90,156
Gymnastic Instruction	28,438	10,085	6,834	10,112	55,469
Army Signalling	2,912	25,775	1,121	18,329	48,137
Mounted Infantry Schools	40,954	80,016	33,170	51,979	2,06,119
District Commands and Staff	4,64,758	4,34,831	5,00,903	5,48,512	19,49,004
Garrison and Station Staff	2,08,439	2,38,068	1,50,218	1,09,561	7,06,286
Hill Sanitaria	94,613	71,385	34,011	70,794	2,70,803
Miscellaneous Depôts	...	...	40,344	62,056	1,02,400
Staff of Local Forces	...	19,426	...	3,153	22,579
Staff Miscellaneous	2,588	...	...	...	2,588
Special Services—					
Occupation of Chitral and its communications	5	9,580	...	...	9,585
Wano Garrison	...	787	...	...	787
Tochi Garrison	...	1,557	...	...	1,557
Kajuri Kach and Jandola Garrisons	...	520	...	...	520
TOTAL . R	12,77,257	22,90,963	10,53,710	12,10,769	58,32,699
Total India converted into £ at R15=£1 . . £					388,847
GRANT 2.					
ADMINISTRATIVE STAFF.					
Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	75,334	6,048	39,575	28,320	1,49,277
Accountant General, Military Department	1,83,455	115	...	2,712	1,86,282
Controller of Military Accounts—					
Central Branch	83,854	62,135	47,484	48,910	2,42,383
Accounts Branch	53,667	48,545	32,622	41,364	1,76,198
Pay Branch	1,47,628	1,25,059	1,03,686	1,12,202	4,88,575
Supply and Transport Branch	1,41,236	1,14,800	66,739	79,192	4,01,967
Supply and Transport Branch, Rangoon	626	...	79,390	...	80,016
Ordnance and Clothing Branch	77,530	...	68,914	53	1,46,497
Pay Offices (Rangoon and Bombay)	...	...	20,150	22,881	43,031
Pension Pay Offices and Pension Payments	240	...	62,540	21,127	83,907
Inspection, Special Duties and Probationers	46,916	26,063	16,641	24,890	1,14,510
Examiner, Ordnance Factory Accounts in India	69,177	...	...	2	69,179
Officers in charge, Treasure Chests	695	682	1,979	6,909	10,265
Special Services—					
Occupation of Chitral and its communications	...	13,313	...	...	13,313
Wano Garrison	...	1,429	...	...	1,429
Tochi Garrison	...	4,884	...	...	4,884
Gilgit Agency	...	2,849	...	...	2,849
Kajuri Kach and Jandola Garrison	...	373	...	...	373
TOTAL . R	8,80,358	4,06,295	5,39,720	3,88,562	22,14,935
Total India converted into £ at R15=£1 . . £					147,662
IN ENGLAND:					
Stores for India:					
Supply and Transport Corps . . £					85,329
TOTAL . £					2,878,787

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904 *continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	R	R	R	R	R
European Army.					
Artillery	34,10,253	29,05,550	18,11,649	32,09,800	1,13,37,25
Cavalry	14,10,012	14,43,426	9,44,781	4,61,118	42,59,33
Engineers	1,682	6,728	...	11,739	20,14
Infantry	82,42,481	68,14,219	49,23,662	58,38,064	2,58,18,42
Invalid and Veteran Establishment	4,382	...	15,525	...	19,90
Officers of the Indian Army	2,17,363	2,17,926	1,92,244	2,22,041	8,49,57
General List, Infantry	7,490	..	17,040	2,861	27,39
General Officers, unemployed	9,400	8,520	...	3,458	21,37
Colonels' Allowances	...	485	...	4,748	5,23
Army Reserve	29,142	5,088	14,654	15,336	64,22
Recruiting Rewards, etc.	*—12,361*	*—24,876*	*—20,793*	1,421	*—56,60*
Kit Money for Recruits on Enlistment	9,696	10,345	6,159	8,873	35,07
Annual Grant-in-aid of Half-mounting	1,907	7,070	809	5,924	15,71
Hutting Money	10,985	6,782	578	6,822	25,16
Batta	3,093	6,712	4,312	5,265	19,38
Postage Charges	16,468	15,953	8,918	10,008	51,347
Family Allowances	1,05,844	87,606	68,634	74,187	3,35,271
Incidental Expenses of a Regimental nature	43,336	31,578	23,431	38,619	1,36,964
Purchase of Books and Periodicals	738	4,324	3,630	2,961	11,653
	1,35,11,911	1,15,47,436	80,15,233	99,23,245	4,29,97,825
Deduct—Hospital and Grocery stoppages	1,00,681	75,830	67,328	75,982	3,19,821
TOTAL	1,34,11,230	1,14,71,606	79,47,905	98,47,263	4,26,78,004
Total India converted into £ at R15 = £1 £					2,845,200

IN ENGLAND:

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India—				
For the year 1903-1904			£750,000	
Deferred pay for the training period of men enlisted before 1st April 1898			38,000	
Adjustment through War Office, Miscellaneous Accounts			1,207	
			789,207	
Less—Refund of overpayments for the year 1901-02		*72,287*		
" " " " 1902-03		*90,205*	*162,492*	
			626,715	
Add—Refund in respect of Advance from the Imperial Government in 1901-02 toward Special bounties granted to British Soldiers in India for extension of their service with the colours			394	627,109
Furlough allowances of Officers of the Indian Service				261,115
Furlough allowances of Officers and men of British Regiments serving in India				119,313
Advances to Regiments proceeding to India				16,307
Pay and allowances during Voyage, of Regiments returning from India				5,512
Outfit allowances to officers on promotion to Commissioned rank				400
Deferred Pay issued to Non-commissioned Officers who took their discharge when on Furlough				*1,284*
Pay and allowances of Second Lieutenants on appointment, etc.				*1,041*
Pay and expenses of Native Orderlies to His Majesty the King				*2,864*
£				1,034,945
TOTAL EUROPEAN ARMY £				3,880,145

HEADS OF EXPENDITURE.	Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
Native Army.					
Artillery	80,405	5,86,779	2,08,338	1,596	8,77,118
Body-Guard	71,265	...	45,318	17	1,16,600
Cavalry	40,38,108	54,30,422	7,45,525	38,79,694	1,40,93,749
Sappers and Miners	3,48,137	1,50,851	4,98,928	3,47,299	13,45,215
1st Military Railway Company	...	36,971	...	...	36,971
Indian Sub-Marine Mining Corps	45,254	17,489	71,803	1,05,917	2,40,463
Infantry	58,15,713	82,43,948	71,52,086	49,16,425	2,61,28,172
Recruiting Depôts	37,722	48,272	22,214	26,834	1,35,042
Hutting Money	87,930	1,73,639	2,27,132	70,043	5,58,744
Batta	13,537	15,477	76,456	24,733	1,30,203
Incidental Expenses of a Regimental nature	36,366	50,518	30,758	28,992	1,46,634
Kit Money for Recruits on Enlistment	1,02,795	1,05,372	1,32,926	83,584	4,24,677
Annual Grant-in-aid of Half-mounting	1,22,896	1,83,913	1,68,241	1,01,009	5,76,059
Postage Charges	13,962	19,226	13,000	10,640	56,828
Purchase of Books and Periodicals	50	...	510	107	667
Reserve Forces	2,11,473	5,47,409	62,368	54,130	8,75,380
Family Allowances	12,156	1,829	15,428	7,354	36,767
Special Services.					
Occupation of Chitral and its communications	6,185	49,423	1,981	...	57,589
Wano Garrison	...	2,552	...	...	2,552
Tochi Garrison	112	26,391	...	...	26,503
Kajuri Kach and Jandola Garrison	...	1,763	...	...	1,763
	1,10,44,066	1,56,92,244	94,73,012	96,58,374	4,58,67,696
Deduct—Hospital and Grocery stoppages	467	...	236	243	945
TOTAL NATIVE ARMY R	1,10,43,599	1,56,92,244	94,72,776	96,58,131	4,58,66,75
Total India converted into £ at R15=£1 £					3,057,78
TOTAL { INDIA	2,44,54,829	2,71,63,850	1,74,20,681	1,95,05,394	8,85,44,754
TOTAL { Total India converted into £ at R15=£1					5,902,98
TOTAL { ENGLAND £					1,034,945

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 4.	R	R	R	R	R
SUPPLY AND TRANSPORT.					
Establishments.					
Supervising Staff	3,08,129	1,36,514	1,30,117	96,210	6,70,970
Executive Establishment—Supply and Transport	7,02,433	6,70,629	5,36,310	5,33,030	24,42,402
Transport.					
Transport Enumeration	44,221	1,32,568	...	43,002	2,19,791
Unorganised Transport	1,64,289	2,84,983	1,24,003	75,718	6,48,993
Mule Corps	1,64,782	3,32,209	1,37,342	2,78,551	9,12,884
Mule Cadres	78,167	4,39,884	482	*—550*	5,17,983
Silladar Camel Corps	251	6,61,974	...	*—28,663*	6,33,562
Pony Cart Train Cadres	44,647	49,827	...	72	94,546
Service Grantee Camel Corps	6	18,888	...	...	18,894
Reserve of Mule Drivers and Artificers	5,391	33,235	...	...	38,626
Subordinate Establishments	3,12,136	1,41,649	96,707	1,62,101	7,12,593
Cattle Depôt (Hoonsoor)	...	...	7,970	...	7,970
Agent for Government Consignments	4,214	...	...	*—33*	4,181
Supplies.					
Provisions for Europeans	34,36,608	24,24,500	19,62,466	23,89,583	1,02,13,157
Provisions for Natives	1,74,419	26,739	6,28,298	6,90,172	15,19,628
Compensation to Natives for dearness of Provisions	7,49,695	6,26,622	6,69,906	4,88,206	25,34,429
Compensation to Native Cavalry for dearness of Forage	18,749	1,00,454	...	4,07,531	5,26,734
Purchase of Reserve Stock	29,786	56,761	8,299	9,418	1,04,264
Malt Liquor purchased locally	9,06,397	20,19,836	60	...	29,26,293
Rum	23,885	2,345	2,237	...	28,467
Expenditure connected with Dairy Farms	16,296	1,49,400	12,832	70,463	2,48,991
Contingent Expenses	1	1,266	...	468	1,735
Services.					
Hire of Transport	1,49,098	1,45,215	54,023	1,20,911	4,69,247
Sea and Inland Water Charges	1,46,241	34	95,005	2,60,689	5,01,969
Railway Charges	16,50,150	14,82,686	8,80,670	14,06,845	54,20,351
Charges in connection with Grass Cultivation	5,83,098	6,59,576	77,900	3,14,659	16,35,233
Feed of Horses, Ponies Battery Mules, Yaboos, Bullocks and Elephants	7,18,549	9,11,885	8,17,341	5,51,068	29,98,843
Purchase of Mules with Corps and Battery Bullocks	76,770	28,095	...	1,167	1,06,032
Purchase and Repair of Gear for Battery Bullocks	485	199	1,418	493	2,595
Regimental Equipment and Camp Contingencies	26,118	22,847	13,271	14,180	76,416
Implements, Godown Furniture, and Contingencies	1,22,492	1,23,337	41,862	2,87,941	5,75,632
Freight Charges of Stores from England	765	1,642	399	1,461	4,267
Cattle Depôt (Hoonsoor)	6	...	8,008	...	8,014
Reserves of Fodder	1,56,501	68,456	...	99,665	3,24,622
Miscellaneous	1,29,404	14,023	1,19,283	2,17,316	4,80,026
Transport.					
Unorganised Transport	10,76,244	8,84,426	2,97,358	2,55,950	25,13,978
Mule Corps	1,42,551	5,35,481	2,00,855	4,35,980	13,14,867
Mule Cadres	23,448	2,26,261	7,420	...	2,57,129
Silladar Camel Corps	...	1,33,830	112	166	1,34,108
Pony Cart Train Cadres	13,997	11,030	...	...	25,027
Service Grantee Camel Corps	...	791	...	...	791
Transport charges connected with the Army Bearer Corps	11,851	7,608	5,271	11,955	36,685
	1,22,12,270	1,35,67,705	69,37,225	91,95,725	4,19,12,925
Deduct—Value of supplies to other Departments	*1,33,963*	*2,89,622*	*24,941*	*8,62,239*	*13,10,765*
	1,20,78,307	1,32,78,083	69,12,284	83,33,486	4,06,02,160
Special Services:					
Occupation of Chitral and its communications	46,635	6,08,669	38,082	16,325	7,09,711
Wano Garrison	*—341*	1,97,650	...	...	1,97,309
Tochi Garrison	8,189	1,39,598	19,859	9,315	1,76,961
Gilgit Agency	...	1,24,468	...	...	1,24,468
Kajuri Kach and Jandola Garrisons	*—4*	91,263	...	...	91,259
TOTAL IN INDIA . R	1,21,32,786	1,44,39,731	69,70,225	83,59,126	4,19,01,868
Total India converted into £ at R15=£1 . £					2,793,458
IN ENGLAND:					
Stores for India:					
Supply and Transport Corps . £					85,329
TOTAL . £					2,878,787

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 5.	R	R	R	R	R
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Supervising Staff	74,711	2,241	794	1,755	79,501
Establishments (Depôts)	1,94,193	14,394	69,809	69,890	3,48,286
Remount Depôt, Garden Reach	12,232	120	...	...	12,352
Mule-purchasing Agency	50	10,935	...	...	10,985
Horse, Mule and Donkey Breeding Operations	1,24,669	19,573	...	63,472	2,07,714
Veterinary Inspection	22,415	44,525	17,794	25,607	1,10,341
Station Veterinary Hospitals	86,371	75,133	59,420	62,645	2,83,569
Veterinary Schools	73	2,831	79	1,504	4,487
Purchase of Remounts	14,43,912	28,141	2,31,081	5,18,064	22,21,198
Feed of Cattle and Remounts	3,08,166	8,108	67,013	89,935	4,73,222
Horse, Mule and Donkey Breeding Operations	1,92,305	2,251	...	51,901	2,46,457
Miscellaneous	4,73,146	41,450	98,561	68,672	6,81,829
Temporary Remount Depôts	...	...	...	62	62
	29,32,243	2,49,702	5,44,551	9,53,507	46,80,003
Deduct—Value of supplies to other Departments	...	...	*1*	*34*	*35*
TOTAL IN INDIA . R	29,32,243	2,49,702	5,44,550	9,53,473	46,79,968
Total India converted into £ at R15=£1 . £					311,998
IN ENGLAND:					
Purchase of Stallions					5,528
TOTAL					3,17,526
GRANT 6.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Superintending Establishments	59,475	70	51,451	29	1,11,025
Manufacturing and Stores Establishments	36,882	...	29,389	50	66,321
Supplies and Services—					
Factories	14,71,487	46,518	3,49,802	8,005	18,75,812
Regimental	1,29,115	1,14,802	69,330	89,793	4,03,040
Compensation in lieu of Clothing	2,42,069	2,47,729	2,01,376	1,70,894	8,62,068
	19,39,028	4,09,119	7,01,348	2,68,771	33,18,266
Deduct—Value of supplies to other Departments	*63,692*	*12,025*	*15,757*	*64,417*	*1,55,891*
	18,75,336	3,97,094	6,85,591	2,04,354	31,62,375
Special Services:					
Occupation of Chitral and its communications	15,972	...	...	...	15,972
Tochi Garrison	6,335	...	...	...	6,335
Gilgit Agency	...	203	...	...	203
TOTAL IN INDIA . R	18,97,643	3,97,297	6,85,591	2,04,354	31,84,885
Total India converted into £ at R15=£1 . £					212,326
IN ENGLAND:					
Stores for India:					
Clothing . £					238,956
TOTAL . £					451,282
GRANT 7.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Subordinate Establishments	2,60,160	1,33,896	1,30,438	44,673	5,69,167
Barrack Bedding	1,99,088	12,829	92,596	71,370	3,75,883
Lighting Charges	1,16,984	1,19,056	67,602	75,226	3,78,868
Miscellaneous	2,01,012	2,76,460	84,998	1,94,219	7,56,689
	7,77,244	5,42,241	3,75,634	3,85,488	20,80,607
Deduct—Value of supplies to other Departments	*318*	*2,918*	*4,898*	*9,072*	*17,206*
	7,76,926	5,39,323	3,70,736	3,76,416	20,63,401
Special Services:					
Occupation of Chitral and its communications	56	15,444	18	...	15,518
Wano Garrison	...	11,059	...	...	11,059
Tochi Garrison	...	3,696	...	...	3,696
Kajuri Kach and Jandola Garrisons	...	725	...	...	725
TOTAL . R	7,76,982	5,70,247	3,70,754	3,76,416	20,94,399
Total India converted into £ at R15=£1 . £					139,626

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 8.	R	R	R	R	R
ADMINISTRATION OF MARTIAL LAW.					
Judge Advocate General's Department—					
Head-Quarters	187	55,707	..	496	56,390
Commands	28,358	36,570	47,959	31,646	1,44,533
Miscellaneous	42,485	41,485	29,579	41,806	1,55,355
TOTAL . R	71,030	1,33,762	77,538	73,948	3,56,278
Total India converted into £ at R15=£1				£	23,752
GRANT 9.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Medical Establishments—					
Head-Quarters	4,852	89,658	...	766	95,276
Commands	66,358	57,003	63,446	54,429	2,41,236
Districts	14,11,956	11,96,945	8,20,115	10,82,613	45,11,629
Sanitation of Cantonments and Cantonment Hospitals	78,513	1,66,023	1,85,954	96,517	5,27,007
Indian Army Nursing Service	43,822	37,357	35,011	42,472	1,58,662
Army Hospital Corps	1,30,975	1,05,211	77,605	89,711	4,03,502
Medical Store Depôts	51,740	41,397	54,291	52,530	1,99,958
Followers' Hospitals	1,919	1,225	4,582	2,474	10,200
Medical Supplies	7,18,692	4,22,610	4,97,583	6,16,581	22,55,466
Miscellaneous	62,435	19,857	44,418	47,876	1,74,586
Army Bearer Corps	1,71,184	2,10,430	1,23,758	1,44,944	6,50,316
	27,42,446	23,47,716	19,06,763	22,30,913	92,27,838
Deduct—Value of supplies to other Departments	*50,575*	*47,494*	*1,59,282*	*1,53,436*	*4,10,787*
	26,91,871	23,00,222	17,47,481	20,77,477	88,17,051
Special Services :					
Occupation of Chitral and its communications	275	9,292	72	36	9,675
Wano Garrison	...	1,606	...	...	1,606
Tochi Garrison	...	2,232	...	154	2,386
Gilgit Agency	...	679	...	...	679
Kajuri Kach and Jandola Garrison	...	384	...	...	384
TOTAL IN INDIA . R	26,92,146	23,14,415	17,47,553	20,77,667	88,31,781
Total India converted into £ at R15=£1				£	588,785
IN ENGLAND :				£	
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.				9,474	
Outfit allowance, furlough pay, etc., of Lady Nurses				3,156	
					11,630
Stores for India :					
Medical					54,145
TOTAL . £					654,560

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay. Command.	TOTAL.
	R	R	R	R	R
GRANT 10.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
Supervising Staff	3,759	2,65,939	360	95,928	3,65,986
Arsenals and Depôts	5,09,395	5,73,851	4,58,855	7,54,073	22,96,174
Manufacturing Establishments	18,06,283	521	5,81,578	6,97,246	30,85,628
Proof Department, Balasore	36,808	...	...	41	36,849
Fort Armaments	37,572	34,162	10,230	55,766	1,37,730
Stores—					
Local supplies of Stores for Arsenals and Depôts	5,21,846	4,66,255	1,42,694	5,36,294	16,67,089
Local supplies for Manufacturing Establishments	22,75,050	...	1,51,522	8,58,448	32,85,020
Repairs of Harness and Saddlery with Corps	5,216	6,580	2,959	1,724	16,479
Freight Charges of Stores from England (Arsenals and Depôt and Factories)	33,180	2,072	7,344	30,003	72,599
Gymnasia Stores and Apparatus	86	...	671	150	907
Army Signalling Stores and Equipment	2,651	3,557	1,521	1,154	8,883
Expenditure for Annual Practice, Field Train and Telegraph Stores and Equipment of the Corps of Sappers and Miners	43,232	...	53,746	45,517	1,42,495
Miscellaneous	3,08,486	*—5,767*	49,728	56,121	4,08,568
Purchase and Repair of Camp Equipage	58,730	3,55,214	10,087	2,11,991	6,36,022
Purchase of Line Gear, etc.	36,476	59,699	35,419	24,417	1,56,011
	56,78,770	17,62,083	15,06,714	33,68,873	1,23,16,440
Deduct—Value of supplies to other Departments	*4,01,910*	*3,72,812*	*1,35,784*	*4,84,208*	*13,94,714*
	52,76,860	13,89,271	13,70,930	28,84,665	1,09,21,726
SPECIAL SERVICES:					
Occupation of Chitral and its communications	109	3,327	...	...	3,436
Wano Garrison	...	210	...	...	210
Tochi Garrison	...	66	...	...	66
Gilgit Agency	...	48	...	...	48
TOTAL IN INDIA . R	52,76,969	13,92,922	13,70,930	28,84,665	1,09,25,486
Total India converted into £ at R15=£1 . £					728,366

IN ENGLAND:	£	
Pay and expenses of Military Officers on special duty	9,405	
Pay and expenses of Military Officers under technical instruction	3,639	
Pay and expenses of Artificers on appointment to various Government Factories in India and other miscellaneous expenditure	4,466	17,510
Stores for India:		
Ordnance and Miscellaneous	£	795,670
		813,180
TOTAL . £		1,541,546

HEADS OF EXPENDITURE.	Bengal Command.	Punjab Command.	Madras Command.	Bombay. Command.	TOTAL.
GRANT 11.					
ECCLESIASTICAL. (a)					
Chaplains to the Army					
Church of Scotland	17,067	23,411	2,416	25,142	68,036
Church of Rome	92,880	71,883	47,611	58,498	2,70,872
Wesleyan Church	17,994	25,719	10,432	10,217	64,362
TOTAL . R	1,27,941	1,21,013	60,459	93,857	4,03,270
Total India converted into £ at R15=£1 . £					26,88[illegible]
GRANT 12.					
EDUCATION.					
British Army Schools	31,353	62,949	13,879	33,323	1,41,504
Garrison Instruction	40,951	31,303	9,187	15,740	97,181
Lawrence Military Asylums	61	1,29,509	...	16,416	1,45,986
Lower Orphan Schools	2,131	...	...	...	2,131
Donations, etc., to Educational Institutions	7,091	5,853	1,03,407	3,461	1,19,812
TOTAL . R	81,587	2,29,614	1,26,473	68,940	5,06,614
Total India converted into £ at R15=£1 . £					33,774

(a) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 39, page 96.

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 13. SEA TRANSPORT CHARGES.	R	R	R	R	R
Sea Transport Charges	61,709	3,555	1,43,504	1,97,653	4,06,421
Indian Troop Service	26	15	442	1,01,318	1,01,801
Medical Comforts, etc.	2,069	1,133	22	779	4,003
TOTAL IN INDIA . R	63,804	4,703	1,43,968	2,99,750	5,12,225
Total India converted into £ at R15 = £1 . £					34,148
IN ENGLAND:					
Indian Troop Service				£ 360,039	
Passage of Officers and others not charged to Indian Troop Service				10,467	370,506
TOTAL . £					404,654
GRANT 14. MISCELLANEOUS SERVICES.					
Miscellaneous—					
Donation and grants-in-aid to Military and Regimental Institutions	42,528	14,621	8,574	9,911	75,634
Compensation for losses	16,419	6,602	80,027	8,572	1,11,620
Moonshee allowance	40,961	96,254	41,731	63,315	2,42,261
Extra Staff and Command allowance	9,893	9,968	912	3,790	24,563
Purchase and Rent of Land and Buildings	56,501	14,417	16,624	16,055	1,03,597
Camps of Exercise, Manœuvres and Instruction, etc.	1,85,999	1,86,312	39,070	25,721	4,37,102
Travelling charges	10,015	15,188	25,498	2,162	52,863
Printing	1,762	2,500	9,489	50,122	63,873
Telegrams	1,60,374	2,13,784	1,14,536	75,773	5,64,467
Contingencies	60,247	85,082	30,617	57,130	2,33,076
Miscellaneous	486	1,922	1,983	3	4,394
Indian Contingent despatched to England for the King's Coronation	189	...	194	*—2,23,348*	*—2,22,965*
Delhi Coronation Assemblage	91,333	...	...	...	91,333
SPECIAL SERVICES:					
Occupation of Chitral and its Communications	4	20,311	...	...	20,315
Tibet Misson	38,47,434	5,79,294	27,668	57,365	45,11,761
Tochi Garrison	...	3,804	...	...	3,804
Blockade of the Mahsud Waziris	132	19,394	...	168	19,694
Kajuri Kach and Jandola Garrison	...	5	...	...	5
North-West Frontier Field Operations	...	5,224	...	...	5,224
Aden Boundary Delimitation Commission	2,647	31,003	9,388	28,92,703	29,35,741
Seistan Boundary Commission	...	1,003	1,104	2,73,386	2,75,493
TOTAL IN INDIA . R	45,26,924	13,06,688	4,07,415	33,12,828	95,53,855
Total India converted into £ at R15 = £1 . £					636,924
IN ENGLAND:					
Pay and expenses of Military Officers studying the Russian language . £					4,561
TOTAL .					641,485
GRANT 15. VOLUNTEER CORPS.					
Volunteer Inspection	1,458	38,217	697	815	41,187
Establishments	5,03,696	89,338	3,92,254	2,13,401	11,98,689
Capitation Grants	4,24,274	83,552	3,37,653	2,31,785	10,77,264
Reserve Force	3,390	870	1,500	1,430	7,190
Miscellaneous	66,397	16,690	46,660	49,908	1,79,655
TOTAL . R	9,99,215	2,28,667	7,78,764	4,97,339	25,03,985
Total India converted into £ at R15 = £1 . £					166,932
GRANT 16. REWARDS FOR MILITARY SERVICES.					
Victoria Cross	...	...	38	304	342
Annuities for Meritorious Services	114	...	...	...	114
Gratuities for Meritorious Services	1,350	1,225	2,575	1,675	6,825
NATIVE ARMY:					
Order of British India	25,821	35,988	14,785	13,023	89,617
Indian Order of Merit	2,254	10,526	1,035	1,261	15,076
Annuities	883	807	300	353	2,343
Gratuities	3,528	5,705	5,085	3,350	17,668
Decorations and Medals	77,795	158	147	120	78,220
TOTAL IN INDIA . R	1,11,745	54,409	23,965	20,086	2,10,205
Total India converted into £ at R15 = £1 . £					14,014
IN ENGLAND:					
Cost of Medals . £					58
TOTAL . £					[illegible]

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
	R	R	R	R	R
GRANT 17.					
MILITARY PENSIONS TO EUROPEANS.					
Retired and Invalid Pensions	3,87,273	1,49,717	3,35,030	1,67,832	10,39,852
Wound Pensions	3,799	1,730	1,500	1,323	8,352
Gratuities	...	1,049	...	3,171	4,220
TOTAL IN INDIA R	3,91,072	1,52,496	3,36,530	1,72,326	10,52,424
Total India converted into £ at R15=£1 . . . . £					70,161
IN ENGLAND:					
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:				£	
For the year 1903-1904				647,350	
Further payments for the year 1902-1903				12,545	
				659,895	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,580,924	
Pay of Non-effective Colonels of Royal Artillery				20,270	
Compassionate Allowances of Officers removed from the Service, etc.				2,315	
Pensions of Non-Commissioned Officers and soldiers				4,573	
					2,267,977
TOTAL . £					2,338,138
GRANT 18.					
MILITARY PENSIONS TO NATIVES.					
Retired, Invalid, and Wound Pensions	17,31,488	19,48,116	22,13,878	9,92,279	68,85,761
Gratuities	1,20,042	86,380	99,384	32,518	3,38,324
Family Pensions	1,31,124	2,09,963	2,15,484	90,790	6,47,361
TOTAL . R	19,82,654	22,44,459	25,28,746	11,15,587	78,71,446
Total India converted into £ at R15=£1 . . . . £					524,763
GRANT 19.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Family Pensions	62,713	14,974	88,262	51,351	2,17,300
Artillery Charitable Fund	91	...	...	1,033	1,124
Indian Military Service Family Pensions	22,744	...	7,170	6,944	36,858
Percentage	...	...	...	170	170
Compassionate Allowances	9,542	4,559	524	...	14,625
TOTAL IN INDIA R	95,090	19,533	95,956	59,498	2,70,077
Total India converted into £ at R15=£1 . . . . £					18,005
IN ENGLAND:				£	
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty				11,237	
Pensions of Widows and Families of Officers, &c., of the Indian Service				67,076	
Indian Military Service Family Pensions, towards which the Officers subscribed				46,287	124,600
TOTAL . £					142,605
GRANT 20.					
DEPARTMENTAL PENSIONS AND GRATUITIES.					
Pensions	2,99,374	41,117	1,59,763	1,56,487	6,56,741
Compassionate Allowances	1,557	550	480	2,261	4,848
Gratuities	9,439	10,158	3,134	3,576	26,307
TOTAL . R	3,10,370	51,825	1,63,377	1,62,324	6,87,896
Total India converted into £ at R15=£1 . . . . £					45,860
UNADJUSTED EXPENDITURE.					
Issues to Military Department not brought to account	1,89,714	1,07,907	55,311	1,23,178	4,76,110
Transfers between Military Departments	*—23,324*	...	...	*—6,000*	— 29,324
Unadjusted Expenditure charged to Advances	2,99,220	77,947	*—76,830*	*—79,267*	2,21,070
TOTAL	4,65,610	1,85,854	*—21,519*	37,911	6,67,856
Total India converted into £ at R15=£1 . . . . £					44,523
TOTAL EXPENDITURE, MILITARY DEPARTMENT:					
IN INDIA	6,15,48,255	5,39,58,445	3,54,25,386	4,18,74,820	19,28,06,906
Total India converted into £ at R15=£1 . . . . £					12,853,793
IN ENGLAND . . . . £					5,011,415
TOTAL . £					17,865,208

No. 69C.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1903-1904.

	Bengal Command.			Punjab Command.			Madras Command.			Bombay Command.			Total.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	158	(*a*)5,024	5,182	137	(*b*)4,976	5,113	80	(*c*)2,430	2,510	149	(*d*)4,805	4,954	524	17,235	17,759
Cavalry	87	1,794	1,881	87	1,794	1,881	58	1,196	1,254	29	598	627	261	5,382	5,643
Engineers*	95	...	95	91	...	91	28	...	28	46	...	46	260	...	260
Infantry	493	17,074	17,567	406	14,068	14,474	290	10,040	10,330	319	11,044	11,363	1,508	52,226	53,734
Invalid and Veteran Establishment	1	1	2	...	...	...	3	3	6	...	...	...	4	4	8
Officers of the Indian Army*	306	...	306	178	...	178	339	...	339	244	...	241	1,067	...	1,067
General List, Infantry	1	...	1	...	...	...	...	...	...	1	...	1	2	...	2
General Officers unemployed	5	...	5	6	...	6	2	...	2	5	...	5	18	...	18
Total European Army	1,146	23,893	25,039	905	20,838	21,743	800	13,669	14,469	793	16,447	17,240	3,644	74,847	78,491
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.															
Artillery	5	322	327	38	2,529	2,567	10	610	620	...	...	...	53	3,461	3,514
Body-Guard	2	121	123	...	...	...	2	72	74	...	...	...	4	193	197
Cavalry	143	6,875	7,018	191	9,219	9,410	36	1,848	1,884	87	4,682	4,769	457	22,624	23,081
Sappers and Miners	54	1,439	1,493	2	196	198	57	1,577	1,634	49	1,385	1,434	162	4,597	4,759
Sub-Marine Mining	24	41	65	1	...	1	34	69	103	59	103	162	118	213	331
Infantry	314	22,088	22,402	577	40,273	40,850	360	24,738	25,098	357	24,436	24,793	1,608	1,11,535	1,13,143
Total Native Army	542	30,886	31,428	809	52,217	53,026	499	28,914	29,413	552	30,606	31,158	2,402	1,42,623	1,45,025
Total European and Native Army	1,688	54,779	56,467	1,714	73,055	74,769	1,299	42,583	43,882	1,345	47,053	48,398	6,046	2,17,470	2,23,516

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(*a*) Includes 624 Native Drivers' Establishments who are fighting men.
(*b*) " 1,455 " "
(*c*) " 258 " "
(*d*) " 845 " "

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Special Defence Works.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Amount of each Account. Major Head Total. Expenditure.
					£
Special Defence Works .	70	Expenditure	214	...	27,054
			Total .		27,054

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS.

	Amount Expended. To end of previous year.	During the year.	To end of the year.
	R	R	R
EXPENDITURE TO END OF 1901-02.			
India	2,42,50,991	...	2,42,50,991
	£	£	£
Converted into £ at R15 = £1	1,616,733	...	1,616,733
England	1,451,683	...	1,451,683
TOTAL TO END OF 1901-02	3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS, (1902)			
INDIA.			
Armaments.	R	R	R
Coast Defences: Aden	...	...	...
" Bombay	...	1,011	1,011
" Karachi	...	8,006	8,006
" Burma	...	...	...
" Bengal	...	416	416
TOTAL	...	9,433	9,433
Freight, etc.—			
Freight-armaments and Electric light plant and stores	...	950	950
Sub-marine mining	...	19,750	19,750
TOTAL ARMAMENTS	...	30,133	30,133
Special Defences.			
Baluchistan	...	24,451	24,451
Madras	...	76,322	76,322
Bombay	...	2,15,798	2,15,798
Bengal	...	2,167	2,167
TOTAL SPECIAL DEFENCES	...	3,18,738	3,18,738
ESTABLISHMENT	...	38,345	38,345
TOOLS AND PLANT	...	3,481	3,481
SUSPENSE	...	15,119	15,119
GRAND TOTAL		4,05,816	4,05,816
Deduct—Expenditure in England	...	80,421	80,421
NET OUTLAY IN INDIA		3,25,395	3,25,395
	£	£	£
Total India converted into £ at R15 = £1	...	21,693	21,693
Expenditure in England—			
Stores for India	...	5,361	5,361
TOTAL EXPENDITURE ON DEFENCE WORKS	...	27,054	27,054

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section M.—Provincial.

Expenditure £ 1,195,259.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial . .	216	3,648,246	...	...
	72	Provincial Balances, Surpluses and Deficits .	217	3,367,837	193,033	1,299 399
	73	Local Balances, Surpluses and Deficits .	218	1,298,091	9,405	98,298
		Provincial and Local Surpluses and Deficits	...	...	202,438	1,397,697
	74	Net Provincial and Local Surplus . .	219	...	...	1,195,259

No. 71.—ACCOUNT of CONTRIBUTIONS between IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1903-1904.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces.	Burma.	Assam.	Bengal	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+4,66,000	+53,02,000	+1,56,000	−*14,19,000*	+3,83,000	−*4,92,000*	+16,46,000	+76,10,000	+1,36,52,000
Special Contributions—									
In consequence of subsequent modifications of the Provincial Settlements	+ 3,35,000	+ 97,000	+4,20,000	+89,705	+6,14,561	+4,18,283	+3,65,281	+4,57,955	+27,97,785
In aid of Plague Expenditure	...	...	...	...	...	...	...	...	...
In aid of Famine Expenditure	...	...	...	...	...	...	...	...	...
Initial assignment on account of new Provincial Settlement	...	...	+20,00,000	+50,00,000	+30,00,000	...	+50,00,000	...	+1,50,00,000
For increase of Expenditure on account of Education	+ 2,00,000	+ 4,00,000	+ 1,00,000	+10,00,000	+ 5,00,000	+4,00,000	+8,00,000	+6,00,000	+40,00,000
In aid of Special Police, Public Works and Miscellaneous Expenditure	+ 6,25,106	...	+ 1,17,100	+1,01,656	+11,24,676	+2,66,727	+13,75,000	+ 10,20,902	+46,31,167
To cover the Provincial deficits of the year	...	...	...	...	...	...	...	...	...
In aid of Provincial Resources generally	+19,98,178	+ 3,00,000	+ 3,16,000	+55,87,282	+ 3,00,000	+34,52,733	+3,27,442	+23,61,097	+1,46,42,732
In adjustment of Inter-provincial transactions	+20,242	...	+ 13,000	− *33,242*	...	...	...	...	...
Total Special Contributions	+31,78,526	+ 7,97,000	+29,66,100	+1,17,45,401	+55,39,237	+45,37,743	+78,67,723	+44,39,954	+4,10,71,684
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+36,44,526	+60,99,000	+31,22,100	+1,03,26,401	+59,22,237	+40,45,743	+95,13,723	+1,20,49,954	+5,47,23,684
LAND REVENUE DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS—									
Imperial	41,93,131	1,76,17,713	18,14,342	3,00,80,045	4,78,38,934	1,50,90,881	4,33,93,722	3,00,34,510	19,00,63,278
Provincial	41,93,132	1,76,17,713	36,28,683	1,00,26,682	1,59,46,311	1,00,60,587	1,44,64,574	1,00,11,503	8,59,49,185
TOTAL	83,86,263	3,52,35,426	54,43,025	4,01,06,727	6,37,85,245	2,51,51,468	5,78,58,296	4,00,46,013	27,60,12,463
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTIONS—									
Imperial (*a*)	5,48,605	1,15,18,713	−*13,07,758*	1,97,53,644	4,19,16,697	1,10,45,138	3,38,79,999	1,79,84,556	13,53,39,594
Provincial (*a*)	78,37,658	2,37,16,713	67,50,783	2,03,53,083	2,18,68,548	1,41,06,330	2,39,78,297	2,20,61,457	14,06,72,869
Net Contribution from Imperial to Provincial R5,47,23,684 converted into £ at R15=£1 . £									3,648,246

(*a*) Does not include Land Revenue wholly Imperial or Provincial.

No. 72.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1904.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenue as per Account No. 9.	Transfers between Provincial and Local.		Expenditure as per Account No. 10.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	R	R	R	R	R	R	R	R	R	R
Central Provinces	22,41,742	1,14,38,960	1,77,921	1,38,58,623	1,20,32,603	3,25,020	1,23,57,623	15,01,000	...	7,40,742
Burma	1,05,29,590	3,66,68,611	4,09,200	4,76,07,401	3,90,80,176	29,390	3,91,09,566	84,97,835	...	20,31,755
Assam	16,08,773	92,84,168	17,598	1,09,10,539	78,22,130	3,39,119	81,61,249	27,49,290	11,40,517	...
Bengal	55,29,422	6,33,54,181	65,951	6,89,49,554	5,27,10,091	19,86,545	5,46,96,636	1,42,52,918	87,23,496	...
United Provinces of Agra and Oudh	38,16,067	4,30,38,795	2,12,534	4,70,67,396	3,71,13,808	24,26,240	3,95,40,048	75,27,348	37,11,281	...
Punjab	25,25,120	2,23,08,207	7,52,461	2,55,85,788	2,23,65,521	20,267	2,23,85,788	32,00,000	6,74,880	...
Madras	42,71,348	4,22,10,549	2,73,362	4,67,55,259	3,63,67,326	8,75,776	3,72,43,102	95,12,157	52,40,809	...
Bombay	34,00,000	4,60,61,658	1,24,675	4,95,86,333	4,54,24,812	8,84,521	4,63,09,333	32,77,000	...	1,23,000
Total . R	3,39,22,062	27,43,65,129	20,33,702	31,03,20,893	25,29,16,467	68,86,878	25,98,03,345	5,05,17,548	1,94,90,983	28,95,497
Converted into £ at R15=£1 . £								3,367,837	1,299,399	193,033
Net Provincial Surplus . £									1,106,366	

No. 73.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1904.

	Opening Balance.	RECEIPTS. Revenue as per Account No. 11.	RECEIPTS. Transfers between Provincial and Local.	Total Revenue and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	DISBURSEMENTS. Expenditure as per Account No. 12.	DISBURSEMENTS. Transfers between Provincial and Local.	Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	INCORPORATED LOCAL FUND SURPLUSES, EXCLUDING DEBT. Increase of Balance.	INCORPORATED LOCAL FUND DEFICITS, EXCLUDING DEBT. Decrease of Balance.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
India, General	1,49,937	2,50,707	...	2,50,707	170	4,00,814	2,50,540	...	2,50,540	22	2,50,562	1,50,252	167	...
Central Provinces	4,60,999	11,45,744	(a) 3,26,844	14,72,588	3,60,038	41,69,166	14,33,920	(a)1,79,745	16,13,665	4,70,888	29,61,132	12,08,034	...	1,41,077
Berar	9,13,896	9,61,645	...	9,61,645			8,76,579	...	8,76,579				85,066	...
Burma	13,56,254	26,89,713	29,390	27,19,103	...	40,75,357	21,94,000	4,09,200	26,03,200	1,184	26,04,384	14,70,973	1,15,903	...
Assam	4,13,314	8,87,039	3,39,119	12,26,158	89,878	17,29,350	12,00,293	17,598	12,17,891	83,153	13,01,044	4,28,306	8,267	...
Bengal	*42,42,717	74,00,789	19,86,545	93,87,334	17,68,575	1,53,98,626	91,43,912	65,951	92,09,863	22,26,611	1,14,36,474	39,62,152	1,77,471	...
United Provinces of Agra and Oudh	23,83,903	1,09,26,671	(b) 24,63,071	1,33,89,742	1,36,187	1,59,09,832	1,29,34,525	(b)2,49,365	1,31,83,890	1,67,090	1,33,50,980	25,58,852	2,05,852	...
Punjab	17,80,577	47,41,602	(c) 24,183	47,65,785	1,89,380	67,35,742	38,42,711	(c)7,56,377	45,99,088	1,93,259	47,92,347	19,43,395	1,66,697	...
North-West Frontier Province	*1,40,754	3,67,621	†384	3,68,005	9,773	5,18,532	3,59,466	†384	3,59,850	10,513	3,70,363	1,48,169	8,155	...
Madras‡	*46,50,026	1,45,95,705	(d)8,81,173	1,54,76,878	23,94,699	2,25,21,603	1,49,50,029	(d)2,78,759	1,52,28,788	25,19,991	1,77,48,779	47,72,824	2,48,090	...
Bombay	27,03,088	49,85,453	(e)10,86,160	60,71,613	1,02,872	88,77,573	52,86,491	(e)3,26,314	56,12,805	4,36,352	60,49,157	28,28,416	4,58,808	...
TOTAL . R	1,91,95,465	4,89,52,689	71,36,869	5,60,89,558	50,51,572	8,03,36,595	5,24,72,466	22,83,693	5,47,56,159	61,09,063	6,08,65,222	1,94,71,373	14,74,476	1,41,077
Converted into £ at R15=£1 . £												1,298,091	98,298	9,405
Net Local Surplus .													88,893	

(a) Includes R 1,824 on account of transfers from one Local Fund to another.
(b) " R 36,831 " " " "
(c) " R 3,916 " " " "
(d) " R [illegible] " " " "

* Differs from last year's closing balance by 1 for corrections since made.
† Transfers between Local and Local only.
‡ Excludes the Capital transactions of Local Boards (See Account No. 94).

No. 74.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1904.

	Provincial Surpluses, as per Account No. 72.	Local Fund Surpluses, as per Account No. 73.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 72.	Local Fund Deficits, as per Account No. 73.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	R	R	R	R	R	R	R	R
India, General	...	167	167	...	...	...	167	...
Central Provinces	...	...	...	7,40,742	1,41,077	8,81,819	..	8,81,819
Berar	...	85,066	85,066	...	...	...	85,066	...
Burma	...	1,15,903	1,15,903	20,31,755	...	20,31,755	...	19,15,852
Assam	11,40,517	8,267	11,48,784	...	...	...	11,48,784	...
Bengal	87,23,496	1,77,471	89,00,967	...	...	...	89,00,967	...
United Provinces of Agra and Oudh	37,11,281	2,05,852	39 17,133	...	...	...	39,17,133	...
Punjab	6,74,880	1,66,697	8,41,577	...	...	...	8,41,577	...
North-West Frontier Province	...	8,155	8,155	...	...	...	8,155	...
Madras	52,40,809	2,48,090	54,88,899	...	...	...	54,88,899	...
Bombay	...	4,58,808	4,58,808	1,23,000	...	1,23,000	3,35,808	...
TOTAL . R	1,94,90,983	14,74,476	2,09, 5,459	28,95,497	1,41,077	30,36,574	2,07,26,556	27,97,671
NET PROVINCIAL AND LOCAL SURPLUS . R							1,79,28,885	
Do. Converted into £ at R15=£1 £							1,195,259	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section N.—Railway and Irrigation Capitail not charged to Revenue.

Revenue £ 1,022,918. Expenditure £ 7,987,206.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	75	General Abstract of Expenditure and Results (Summary)	222	...	...	...
	76	State Railways—Construction	224	...	...	4,535,105
Account of capital raised through Companies towards outlay on State Railways	76A	Debenture capital raised by Companies	226	...	...	...
	76B	Detailed Account of East Indian Railway	226	891,549	...	...
	76C	" " Eastern Bengal Railway	227	404,896	...	...
	76D	" " Oudh and Rohilkhand Railway	228	253,045	...	...
	76E	" " North-Western Railway	229	151,036	...	...
	76F	" " South Indian Railway	230	80,135	...	...
	76G	" " Great Indian Peninsula Railway	231	239,809	...	...
	77	Irrigation Works—Construction	234	...	...	507,898
Redemption of Liabilities.	78	Capital Charge involved in Redemption of Liabilities	235	...	...	...
General Public Works Statements.	79	Details of Expenditure on Establishment	236	...	...	...
	80	Charges for Establishment and the percentage it bears to the outlay on works and repairs	240	...	...	...
	80A	Details and distribution of Expenditure on Tools and Plant	242	...	...	...
Capital Account of Indian Railway Companies.	81	Capital raised and deposited by Companies	244	...	13,405	80,000
		Outlay of Railway Companies and Repayments	244	...	1,009,513	2,864,203
				TOTAL	1,022,918	7,987,206

No. 75.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

YEARS.	No. of Items.	CONSTRUCTION.*						
		RAILWAYS.			IRRIGATION.			Total Construction.
		India.	England.	TOTAL.	India.	England.	TOTAL.	
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3.727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,026,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077.705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355.254	4,357	359,611	1,160,557
1889-90	15	878,540	997,585	1,876,128	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7.306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555.365	2,850,688
1892-93	18	2,151,360	1,034.673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2.991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766.839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,405	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725.338	5,364,188
1903-1904	29	3,334,736	1,323,524	4,658,260	670,310	4,332	674.642	5,332,902
TOTAL		(b)59,416,028	30,150,256	89,566,284	22,431,880	3,124,072	25,555,952	115,122,236

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250 : total, £566,694. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under-

† Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge of exchange among the respective heads and the revised totals converted at R15=£1.

(*b*) Includes the Capital raised through Companies towards outlay on State Railways. (Account No. 76A).

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS and

STATE RAILWAYS.		India, General.	Central Provinces	Burma.	Assam.
India	R	1,64,89,493	*−65,918*	...	34,84,389
Add—Difference on account of exchange .	R	*−68*	*−50*	...	...
Deduct—Charged to Revenue	R	...	...	...	2,861
Net—India .	R	1,64,89,425	*−65,968*	...	34,81,529
Converted at R15=£1 .	£	1,099,295	*−4,398*	...	232,102
England	£	*−10,059*	978	...	...
TOTAL .	£	1,089,236	*−3,420*	...	232,102
IRRIGATION.					
India	R	...	...	13,36,783	...
Add—Difference on account of exchange .	R	...	...	*−95*	...
Net—India .	R	...	...	13,36,688	...
Converted at R 15=£1 .	£	...	...	89,112	...
England . . .	£				

on STATE RAILWAYS and IRRIGATION WORKS.

respect of transactions in India.]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.¶ — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure, &c., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.	Not charged to Revenue.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM — Capital raised through Companies, see Account No. 76-A.	State Funds.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£		£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	9,573,056†	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	—*88,752*	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	—*188,540*	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	030,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	—*782*	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	—*70*	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	..	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	—*52,068*	4,207	—*12,508*	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	—*66,709*	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	‡18,565	54,659	(*a*)66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	...	26,550	§22,298	289,899	5,043,003	...	5,332,902	...	5,332,902
	4,925,753	1,638,159	2,938,755	924,888	1,366,888	4 097,069	15,891,512	(*b*) 99,230,724	6,932,612	108,189,624	39,472,243	154,594,479

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

R1,06,750 Debt incurred in India.

‡ Outlay brought on to the construction account of the following Railways:—

	£	£
Survev outlay—		
Dhubri-Gauhati Extension	6,310	
Lower Sind Extension .	5,549	
Jech Doub Southern Section	1,141	
Rewari Fullera .	4,670	
Eastern Bengal Railway system . .	895	
	18,565	

§ Is made up thus—

Bengal Canals . . .	3,536
Madras " . . .	—*2,002*
Bombay " . . .	20,764
	£22,298

(a) Includes £50,565 on account of previous minor works outlay on the following projects classed as productive from 1903-04:—

	£
Mon Canal	2,398
Indus Inundation Canal	48,167
	50,565

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1903-1904.

Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
76,18,152	73,00,256	15,59,883	1,00,93,252	36,01,269	5,00,80,776
—*21,027*	—*15,623*	—*20,486*	—*2,473*	...	—*59,727*
...	...	...	*15,18,222*	...	15,21,082
75,97,125	72,84,633	15,39,397	85,72,557	36,01,269	4,84,99,967
506,475	485,642	102,626	571,504	240,085	3,233,331
446,550	360,609	449,797	53,899	...	1,301,774
953,025	846,251	552,423	625,403	240,085	4,535,105
—*29,494*	16,94,294	26,09,661	10,41,737	9,08,534	75,61,515
...	...	—*80*	...	...	—*175*
—*29,494*	16,94,294	26,09,581	10,41,737	9,08,534	75,61,340
—*1,966*	112,953	173,972	69,449	60,569	504,089
...	...	1,740	...	...	3,809
—*1,966*	112,953	175,712	69,449	60,509	507,898

No. 76.—ABSTRACT ACCOUNT of Capital Expenditu

Provinces and Railways.	No. of Items.	Expenditure during the year.					
					Deduct		
		Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	*Receipts on Capital Account.*	*Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	Net Outla
India, General.		R	R	R	R	R	R
East Indian	1	1,10,06,968	5,47,961	18,34,973	*16,672*	...	1,33,73,2
Rajputana-Malwa, including Godhra-Rutlam-Nagda	2	13,42,811	936	3,64,044	...	...	17,07,79
Rewari Phulera Chord	3	6,73,329	94,368	6,72,072	*19*	...	14,39,75
Palanpur-Deesa	4	−58	...	...	...	...	−5
Bhopal	5	1,39,520	...	...	...	...	1,39,52
State Railway Stores	6	...	...	...	...	...	...
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	...	...	*3,21,696*	−3,21,69
Central Provinces.							
Warora Colliery	8	...		...	...		
Umaria Colliery (Depreciation on works)	9	...	107	...	...	*51,402*	−51,295
Bilaspur-Etawah	10	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	11	...	...	...	...	...	...
Burma.							
Burma	12	...	...	...	...	...	...
Assam.							
Assam-Bengal Part I	13	*−12,568*	...	...	...	...	−12,568
Assam-Bengal Part II	14	36,12,694	...	...	...	*1,18,597*	34,94,097
Jorhat	15	3,035	...	177	*352*	...	2,860
Bengal.							
Eastern Bengal system	16	58,18,659	1,08,183	1,47,588	*995*	...	60,73,435
Murshidabad Branch	17	21,60,114	1,89,778	14,65,288	*1,104*	...	38,14,076
Dhubri-Gowhati Extension	18	14,41,028	88,951	...	*1,762*	...	15,28,217
Tirhoot	19	8,43,610	47,362	20,683	...	...	9,11,655
" new extension	20	3,07,717	53,044	16,07,232	...	...	19,67,993
Ranaghat-Bhagwangola	21	...	...	...	...	...	...
United Provinces of Agra and Oudh.							
Oudh and Rohilkhand	22	31,03,890	18,582	6,73,201	...	...	37,95,673
Allahabad-Fyzabad	23	37,14,941	1,53,224	...	*1,819*	*1,68,714*	36,97,632
Agra-Delhi Chord	24	41,39,026	2,50,870	8,10,999	*440*	...	52,00,455
Lucknow-Bareilly	25	...	...	...	...	...	...
Punjab.							
North Western	26	34,50,349	51,187	...	*−263*	*12,36,252*	22,65,547
Jech Doab Southern Section	27	8,49,807	48,222	1,94,135	*2*	...	10,92,162
Quetta-Nushki	28	16,33,422	1,64,103	11,21,037	*1,298*	...	29,17,264
Peshawar Railway Reserve Material	29	...	...	...	...	...	...
Frontier Railway Reserve Material	30	...	...	9,024	...	...	9,024
Petroleum Operations, Baluchistan	31	...	...	...	...	...	...
Jullunder-Hoshiarpur	32	...	...	...	...	...	...
Ludhiana-Ferozepur	33		...	...	...	...	...
Lower Sindh Extension	34	7,09,532	56,982	12,35,839	...	...	20,02,353
Madras.							
South Indian	35	16,34,128	53,408	...	...	*4,85,507*	12,02,029
Marina Loop	36	−5,300	...	...	...	...	−5,300
Tinnevelly-Quilon (British Section)	37	3,83,736	75,253	1,99,709	...	...	6,58,698
Do. do. (Native State Section)	38	23,13,821	2,02,784	...	...	*53,238*	24,63,367
Azikhal-Mangalore	39	18,56,535	2,09,331	9,04,331	*103*	...	29,70,094
East Coast, Northern Section	40	...	...	...	...	...	...
North-East line, Madras Railway	41	22,19,527	*−1,352*	...	...	*1,37,644*	20,80,531
Nilgiri	42	30,376	1,810	...	*35,354*	...	−3,1
Bezwada Extension	43	11,789	...	...	...	...	11,7
Guntakal-Mysore Frontier	44	3,006	...	...	...	...	3,0
Bellary-Kistna	45	...	...	...	...	...	...
Mayavaram-Mutupet	46	7,48,742	48,326	...	...	*4,01,680*	3,95,388
Vizagapatam-Raipur	47		...	...	...	...	...
Hospet-Kottur	48	2,79,628	31,384	...	...	...	3,11,012
Bellary-Royadrug	49	1,77,894	27,698	2,12,461	*6*	...	4,18,04
Tirupattur-Krishnagiri	50	85,842	35,379	3,16,574	*235*	...	4,37,56
Morappur-Dharmapuri	51	28,744	32,474	2,21,306	*60*	...	2,82,46
Bombay.							
Great Indian Peninsula	52	21,71,399	3,231	14,22,507	...	...	35,97,1
Jodhpur-Hyderabad (British Section)	53	9,238	...	...	*82*	*5,024*	4,1
Southern Mahratta (Depreciation on works)	54	...	...	...	...	...	...
Sabarmati-Dholka	55	...	...	...	...	...	...
Total Construction of State Railways	...	5,68,86,931	25,93,586	1,34,33,180	*60,040*	*29,79,754*	6,98,73

Total Converted into £ at R15=£1 . . £ 4,658,

Charged to Revenue	Famine Relief and Insurance { India		
	Famine Relief and Insurance { England	£	74,
	Construction of Railways charged against Revenue	£	21,
	Preliminary Expenditure, etc., not originally charged to Construction	£	26,
Not charged to Revenue	India	£	...
	England	£	2,333

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1903-1904.

Number of Items.	TOTAL EXPENDITURE TO END OF THE YEAR.						REMARKS.
	(including Plant and Rolling-stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct* *Receipts on Capital Account.*	NET OUTLAY.	
	R	R	R	R	R	R	
1	14,74,25,507	49,17,395	1,23,59,427	16,47,02,329	*1,00,99,582*	15,46,02,747	*See* Accoun 76B.
2	14,41,12,290	91,43,732	52,35,281	15,84,91,303	*2,87,731*	15,82,03,572	
3	7,43,376	94,368	6,72,072	15,09,816	*19*	15,09,797	
4	4,07,172	14,897	...	4,22,069	(*a*) *1,85,000*	2,37,069	(*a*) Contribution by the Palanpur Durbar.
5	31,07,496	...	...	31,07,496	*4,111*	(*b*) 31,03,385	(*b*) Represents amount contributed by the State for Construction R30,42,816 and Survey Charges R60,570.
6	25,960	...	...	25,960	*2,520*	23,440	
7	...	...	2,42,609	2,42,609	...	2,42,609	
8	14,44,870	9,718	22,806	14,77,394	*1,806*	14,75,588	
9	1,82,672		...	1,82,672	...	1,82,672	
10	75,132	...	...	75,132	...	75,132	
11	6,57,038	...	...	6,57,038	.	6,57,038	
12	7,02,26,632	69,03,995	...	7,71,30,627	*2,18,303*	7,69,12,324	
13	36,44,426	...	...	36,44,426	...	36,44,426	
14	6,72,50,180	...	11,83,277	6,84,33,457	...	6,84,33,457	
15	8,43,372	41,247	26,827	9,11,446	*4,322*	9,07,124	
16	10,62,25,458	55,06,640	40,02,217	11,57,34,315	*12,49,419*	11,44,84,896	*See* Account No. 76C.
17	23,23,696	2,19,074	19,69,854	45,12,624	*1,106*	45,11,518	
18	15,99,551	97,657	...	16,97,208	*1,762*	16,95,446	
19	4,69,92,684	28,77,738	10,61,652	5,09,32,074	...	5,09,32,074	
20	3,07,717	53,044	16,07,232	19,67,993	...	19,67,993	
21	2,77,037	25,676	...	3,02,713	*263*	3,02,450	
22	4,35,57,368	14,20,994	35,15,070	4,84,93,432	*35,00,365*	4,49,93,067	*See* Account No. 76D.
23	80,08,948	4,40,021	12,15,265	96,64,234	*3,010*	96,61,224	
24	45,70,642	3,42,623	22,17,767	71,31,032	*461*	71,30,571	
25	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
26	38,35,15,382	2,35,74,209	1,22,93,509	41,93,83,100	*74,27,994*	41,19,55,106	*See* Account No 76E.
27	8,66,916	48,222	1,94,135	11,09,273	*2*	11,09,271	
28	23,57,083	2,39,498	11,22,284	37,18,865	*1,298*	37,17,567	
29	...	...	2,88,641	2,88,641	...	2,88,641	
30	...	33,546	43,64,631	43,98,177	*23*	43,98,154	
31	1,19,198	...	...	1,19,198	*11*	1,19,187	
32	14,531	..	...	14,531	...	14,531	
33	28,311	...	...	28,311	...	28,311	
34	7,92,772	56,982	12,35,839	20,85,593	...	20,85,593	
35	3,21,26,597	26,48,160	22,61,878	3,70,36,635	*39,30,904*	3,31,05,731	*See* Account No. 76F.
36	...	...	...	..	...	...	
37	32,28,952	4,17,217	3,34,531	39,80,700	...	39,80,700	
38	89,14,367	9,94,106	7,58,981	1,06,67,454	...	1,06,67,454	
39	21,97,227	2,20,907	9,42,838	33,60,972	*103*	33,60,869	
40	2,88,61,080	21,08,003	...	3,09,69,083	*39,653*	3,09,29,430	
41	5,97,18,993	38,78,056	75,919	6,36,72,968	*62,444*	6,36,10,524	
42	35,72,338	1,788	...	35 74,126	*35,354*	35,38,772	
43	10,59,641	1,17,275	...	11,76,916	*2,472*	11,74,444	
44	52,94,636	6,13,692	...	59,08,328	*82*	59,08,246	
45	1,50,24,005	15,74,423	...	1,65,98,428	*20,012*	1,65,78,416	
46	21,79,794	4,46,907	1,15,866	27,42,567		27,42,567	
47	2,15,035	...	...	2,45,035	...	2,45,035	
48	2,91,876	35,340	...	3,27,216	...	3,27,216	
49	1,86,894	34,103	2,12,461	4,33,458	*6*	4,33,452	
50	97,398	39,824	3,17,140	4,54,362	*235*	4,54,127	
51	33,100	35,430	2,21,306	2,89,836	*60*	2,89,776	
52	2,30,03,764	13,89,894	72,98,657	3,16,92,315	*48,21,625*	2,68,70,690	*See* Account No. 76G.
53	36,02,024	3,05,800	56,323	39,64,147	*1,430*	39,62,717	
54	5,27,071	...	...	5,27,071	...	5,27,071	
55	59,900	...	...	59,900	...	59,900	
	1,23,67,52,471	7,12,28,781	6,74,26,295	1,37,54,07,547	*3,19,13,291*	1,34,34,94,256	

£	89,566,284	
£	4,904,003	*See* Account No. 50.
£	21,750	
£	*4,305,643	*See* Accounts No. 52 and No. 68.
£	021,888	
£	50,662,507	
£	28,747,493	
£	89,566,284	

No. 76A—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the Year 1903-1904.

	During the year.		To end of the year.	
	East Indian Railway.	South Indian Railway.	East Indian Railway.	South Indian Railway.
Debentures raised (net) { Nominal amount £	...	...	5,800,300	1,000,000
Debentures raised (net) { Cash received £	...	...	5,630,490	1,001,250
Receipts converted into rupees . R	...	...	8,89,31,930	1,50,57,237
Ditto reconverted into £ at R15=£1 .	...	...	5,928,796	1,003,816
	...		6,932,612	

No. 76B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1903-1904.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt	£	...	12,039,882	12,039,882
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	R	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	"	40,356	7,76,949	8,17,305
Land	"	4,76,744	40,88,750	45,65,494
Formation	"	15,62,023	52,63,431	68,25,454
Bridge-work	"	10,62,840	1,38,95,163	1,49,58,003
Fencing	"	*—14,105*	15,87,075	15,72,970
Ballast and Permanent-way	"	28,50,679	3,12,22,741	3,40,73,420
Stations and Buildings	"	21,54,410	2,20,03,770	2,41,58,180
Plant	"	6,86,289	55,12,630	61,98,919
Ferries, etc.	"	...	12,11,868	12,11,868
Rolling-stock	"	19,07,483	4,63,11,364	4,82,18,847
General Charges	"	5,47,961	43,69,434	49,17,395
New Minor Works	"	...	38,020	38,020
Suspense Accounts	"	18,34,973	1,05,24,454	1,23,59,427
Exchange	"	...	1,69,960	1,69,960
Collieries Block	"	2,80,249	16,91,549	19,71,798
Capital Outlay incurred since purchase of Line	"	1,33,89,902	15,13,12,127	16,47,02,[illegible]
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	"	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new Undertaking	"	...	*76,65,340*	*76,65,340*
(3) Sale-proceeds of surplus stores and dismantled buildings, etc.	"	*16,672*	*15,95,403*	*16,12,075*
Total Deductions	"	*16,672*	*1,00,82,910*	*1,00,99,582*
Net Capital Outlay since purchase of Line	R	1,33,73,230	14,12,29,517	15,46,02,747
Ditto Ditto converted into £ at R15=£1	£	891,549	9,415,301	10,306,850
Total Debt and Capital Outlay	£	891,549	21,455,183	22,346,732
Charged in England	£	...	12,032,765	12,032,765
Charged in India	£	891,549	9,422,418	(a)10,313,967

(a) Includes the debt of £ 7,117 (R1,06,750) incurred in India on the purchase.

No. 76C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1903-1904.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL DEBT	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	R	...	4,24,484	4,24,484
Capital Account: Preliminary Expenses	"	4,694	5,95,964	6,00,658
Land	"	3,57,814	63,16,623	66,74,437
Formation	"	4,55,995	65,92,881	70,48,876
Bridge-work	"	3,94,978	1,63,38,309	1,67,33,287
Fencing	"	1,33,001	22,44,354	23,77,355
Electric Telegraph	"	...	26,067	26,067
Ballast and Permanent-way	"	10,38,192	2,65,31,793	2,75,69,985
Stations and Buildings	"	6,94,575	1,38,15,047	1,45,09,622
Plant	"	*—74,354*	26,71,885	25,97,531
Ferries, etc.	"	59,488	19,70,059	20,29,547
Rolling-stock	"	27,54,275	2,12,01,803	2,39,56,078
General Charges	"	1,08,183	53,98,457	55,06,640
Suspense Accounts	"	1,47,589	38,54,629	40,02,218
Exchange	"	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	60,74,430	10,96,59,885	11,57,34,315
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz*:—				
(1) Value of Stores made over to the new Undertaking	"	*...*	*7,27,879*	*7,27,879*
(2) Other Receipts on Capital Account	"	*995*	*5,20,545*	*5,21,540*
Total Deductions	"	*995*	*12,48,424*	*12,49,419*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	60,73,435	10,84,11,461	11,44,84,896
Ditto Ditto converted into £ at R15=£1	£	404,896	7,227,431	7,632,327
TOTAL DEBT AND CAPITAL OUTLAY	£	404,896	8,797,215	(a) 9,202,111
CHARGED IN ENGLAND	£	324,036	5,158,179	5,482,215
CHARGED IN INDIA	£	80,860	3,639,036	3,719,896

(a) Made up as under:—

Eastern Bengal, to close of 1892-93	3,147,860
Northern " do. do.	1,618,815
Dacca do. do.	446,699
Assam-Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do.	88,679
Outlay on the system from 1893-94 to 1903-1904	2,990,847
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	9,202,111

No. 76D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1903-1904.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	..	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
Total Debt	£	...	10,336,049	10,336,049
Capital Outlay incurred since purchase of Line:				
Capital Account: Preliminary Expenses	R	398	2,57,415	2,57,813
Land	"	11,488	9,66,007	9,77,495
Formation	"	51,350	15,48,464	15,99,814
Bridge-work	"	2,13,137	83,46,094	85,59,231
Fencing	"	1,00,233	18,68,323	19,68,556
Ballast and Permanent-way	"	7,43,126	1,51,38,503	1,58,81,629
Stations and Buildings	"	5,79,319	56,42,157	62,21,476
Plant	"	37,975	3,99,027	4,37,002
Rolling-stock	"	13,66,864	62,87,488	76,54,352
General Charges	"	18,582	14,02,412	14,20,994
Suspense Accounts	"	6,73,201	28,41,869	35,15,070
Capital Outlay incurred since purchase of Line	"	37,95,673	4,46,97,759	4,84,93,432
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*33,02,053*	33,02,053
(2) Other Receipts on Capital Account	"	...	*1,98,312*	1,98,312
Total Deductions	"	...	*35,00,365*	35,00,365
Net Capital Outlay since purchase of Line	R	37,95,673	4,11,97,394	4,49,93,067
Ditto Ditto converted into £ at R15=£1	£	253,045	2,746,493	2,999,53
Total Debt and Capital Outlay	£	253,045	13,082,542	(a)13,335,587
Charged in England	£	164,778	11,947,434	12,112,212
Charged in India	£	88,267	1,135,108	1,223,375

(a) Made up as under:—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareli Section, to close of 1894-95	10,577,978
" Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,905
" Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
" Rae Bareli-Benares section to close of 1897-98	508,322
Outlay from 1895-96 to 1903-1904	1,604,418
Total	13,335,587

No. 76E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1903-1904.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	R	...	28,70,470	28,70,470
Capital Account: Preliminary Expenses	"	1,236	37,92,704	37,93,940
Land	"	50,294	38,33,583	38,83,877
Formation	"	98,116	6,32,21,164	6,33,19,280
Bridge-work	"	1,71,864	9,20,55,492	9,22,27,356
Fencing	"	23,028	48,00,023	48,23,051
Electric Telegraph	"	6,270	1,71,957	1,78,227
Ballast and Permanent-way	"	9,15,193	10,52,21,057	10,61,36,250
Stations and Buildings	"	18,95,373	3,59,12,255	3,78,07,628
Plant	"	32,245	91,40,664	91,72,909
Ferries	"	*—19,844*	6,81,112	6,61,268
Rolling-stock	"	2,76,574	4,89,08,671	4,91,85,245
General Charges	"	51,187	2,35,23,023	2,35,74,210
Suspense Accounts	"	*—12,36,252*	1,35,29,761	1,22,93,509
Exchange	"	...	94,55,880	94,55,880
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	22,65,284	41,71,17,816	41,93,83,100
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	"	...	*48,36,651*	*48,36,651*
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	*—263*	*25,91,606*	*25,91,343*
Total Deductions	"	*—263*	*74,28,257*	*74,27,994*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	22,65,547	40,96,89,559	41,19,55,106
Ditto Ditto converted into £ at R15 = £1	£	151,036	27,312,638	27,463,674
TOTAL DEBT AND CAPITAL OUTLAY	£	151,036	32,224,259	(a)32,375,295
CHARGED IN ENGLAND	£	331,600	16,278,455	16,610,055
CHARGED IN INDIA	£	*—180,564*	15,945,804	15,765,240

(a) Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—	4,911,621
Redemption of Annuities	191,365
Overdrawn Capital	5,060,775
" Indus Valley Railway, to close of 1884-85	5,090,157
" Punjab Northern, Northern and Southern Sections, to close of 1884-85	942,096
" Sind-Pishin, Southern Section, ditto	16,179,281
Outlay on the North-Western system from 1885-86 to 1903-1904	
TOTAL	32,375,295

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1903-1904.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557; *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	...	5,79,004	5,79,004
Land	"	1,43,154	10,80,934	12,24,088
Formation	"	94,495	30,68,891	31,63,386
Bridge-work	"	14,437	62,67,666	62,82,103
Fencing	"	44,707	4,15,102	4,59,809
Electric Telegraph	"	537	34,422	34,959
Ballast and Permanent-way	"	133,898	87,61,885	88,95,783
Stations and Buildings	"	5,02,110	33,90,600	38,92,710
Plant	"	32,210	4,80,898	5,13,108
Rolling-Stock	"	6,68,580	61,70,707	68,39,287
General Charges	"	53,408	25,94,752	26,48,160
Suspense Accounts	"	*—4,85,507*	27,47,385	22,61,878
Exchange	"	...	2,42,360	2,42,360
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	12,02,029	3,58,34,606	3,70,36,635
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*34,14,850*	34,14,850
(2) Other Receipts on Capital Account	"	...	*5,16,054*	5,16,054
Total Deductions	"	...	*39,30,904*	39,30,904
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	12,02,029	3,19,03,702	3,31,05,731
Ditto Ditto **converted into £ at R15=£1**	£	80,135	2,126,914	2,207,049
TOTAL DEBT AND CAPITAL OUTLAY	£	80,135	6,819,471	(a) 6,899,606
CHARGED IN ENGLAND	£	...	5,364,149	5,364,149
CHARGED IN INDIA	£	80,135	1,455,322	1,535,457

(a) Made up as under:—
Outlay on the South Indian Railway 6,453,480
" " Pambsn Branch 446,126

No. 76G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1903-1904.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
TOTAL DEBT	£	...	5,922,350	5,922,350
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Capital Account: Preliminary Expenses	„	...	2,32,488	2,32,488
Land	„	1,13,879	2,41,425	3,55,304
Formation	„	1,36,841	13,67,814	15,04,655
Bridge-work	„	1,47,381	35,95,413	37,42,794
Fencing	„	3,463	7,73,345	7,76,808
Electric Telegraph	„	380	16,059	16,439
Ballast and Permanent-way	„	5,99,223	76,80,648	82,79,871
Stations and Buildings	„	6,93,876	25,82,067	32,75,943
Plant	„	27,908	4,24,721	4,52,629
Rolling-stock	„	4,48,448	4,88,478	9,36,926
General Charges	„	3,231	13,86,663	13,89,894
Suspense Accounts	„	14,22,507	58,76,150	72,98,657
Exchange	„	...	8,47,908	8,47,908
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	35,97,137	2,80,95,178	3,16,92,315
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	„	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	„	...	*56,507*	*56,507*
Total Deductions	„	...	*48,21,625*	*48,21,625*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	35,97,137	2,32,73,553	2,68,70,690
Ditto ditto converted into £ at R15=£1	£	239,809	1,551,570	1,791,379
TOTAL DEBT AND CAPITAL OUTLAY	£	239,809	7,473,920	7,713,729
CHARGED IN ENGLAND	£	...	6,460,006	6,460,006
CHARGED IN INDIA	£	239,809	1,013,914	1,253,723

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1903-1904.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL
MAJOR IRRIGATION WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.														
Burma.														
Mandalay Canal Project	3,09,870	76,430	1,347	—3,089	3,84,558	*53,970*	330,588	41,76,542	7,14,157	95,428	9,334	49,95,461	*59,863*	49,35,598
Shwebo Canal Project	8,45,176	1,30,146	10,905	—172	9,95,055	*2,751*	9,92,304	24,78,292	3,32,194	1,66,007	1,632	29,78,125	*6,523*	29,71,602
Mon Canal Project	19,600	13,310	11,840	80	44,830	...	44,830	43,360	25,225	12,133	80	80,798	...	80,798
TOTAL	11,74,646	2,19,886	33,092	—3,181	14,24,443	*56,721*	13,67,722	66,98,194	10,71,576	2,73,568	11,046	80,54,384	*66,386*	79,87,998
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*26,020*	*12,436*	*326*	...	*38,782*	...	*38,782*
	11,74,646	2,19,886	33,092	—3,181	14,24,443	*56,721*	13,67,722	66,72,174	10,59,140	2,73,242	11,046	80,15,602	*66,386*	79,49,216
Bengal.														
Orissa Project	34,357	6,191	206	...	40,754	...	40,754	1,92,85,049	47,15,679	20,71,666	...	2,60,72,394	*1,00,988*	2,59,71,406
Midnapur Canal	773	178	...	...	951	...	951	54,76,409	19,29,849	9,18,848	...	83,25,106	*31,558*	82,93,548
Tidal Canal	...	...	...	...	...	...	...	18,26,939	5,83,411	1,42,304	...	25,52,654	*1,013*	25,51,641
Sone Project	11,334	...	...	...	11,334	*29,494*	*—18,160*	1,88,95,584	52,22,082	21,03,534	...	2,62,81,200	*4,76,809*	2,58,04,391
TOTAL	46,464	6,369	206	...	53,039	*29,494*	23,545	4,54,83,981	1,24,51,021	52,96,352	...	6,32,31,354	*6,10,368*	6,26,20,986
Deduct—Outlay charged against Revenue (Account No. 65A)	*46,464*	*6,369*	*206*	...	*53,039*	..	53,039	*9,91,724*	*2,29,975*	*1,03,509*	...	*13,25,208*	*112*	*13,25,096*
	...	...	...	...	...	*29,494*	*— 29,494*	4,44,92,257	1,22,21,046	51,92,843	...	6,19,06,146	*6,10,256*	6,12,95,890
United Provinces of Agra and Oudh.														
Ganges Canal	1,09,384	24,095	1,571	14,151	1,49,201	*813*	1,48,388	2,42,66,240	40,40,523	2,64,742	2,49,188	2,88,20,693	*1,99,450*	2,86,21,243
Lower Ganges Canal	1,02,166	23,137	1,506	3,826	1,30,635	*1,007*	1,29,628	2,68,15,090	53,38,134	19,10,883	3,28,939	3,43,93,046	*4,50,183*	3,39,42,863
Agra Canal	1,88,098	41,963	2,738	14,103	2,46,902	*24*	2,46,878	74,39,469	16,41,061	3,47,409	77,982	95,05,921	*48,620*	94,57,301
Eastern Jumna Canal	2,01,382	44,887	2,927	15,833	2,65,029	*875*	2,64,154	34,47,352	6,83,891	52,236	1,09,361	42,92,840	*13,147*	42,79,693
Fatehpur Branch, Lower Ganges Canal	39,935	7,934	512	*—9,142*	39,239	*1,224*	38,015	25,40,468	6,03,595	48,626	48,607	32,41,696	*10,849*	32,30,847
Mat Branch, Ganges Canal	6,45,827	1,44,318	10,866	66,342	8,67,353	*122*	8,67,231	7,60,296	1,71,480	21,601	66,359	10,19,736	*122*	10,19,614
TOTAL	12,86,792	2,86,334	20,120	1,05,113	16,98,359	*4,065*	16,94,294	6,52,68,915	1,24,79,084	26,45,497	8,80,436	8,12,73,932	*7,22,371*	8,05,51,561
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*42,265*	*39,872*	*367*	...	*82,504*	*3*	*82,501*
	12,86,792	2,86,334	20,120	1,05,113	16,98,359	*4,065*	16,94,294	6,52,26,650	1,24,39,212	26,45,130	8,80,436	8,11,91,428	*7,22,368*	8,04,69,060

Punjab.														
Western Jumna Canal, including Sirsa Branch	14,773	3,220	211	5,157	23,361	...	23,361	1,28,71,014	32,70,488	2,14,101	1,30,812	1,64,86,415	*11,481*	1,64,74,934
Bari Doab Canal	1,03,822	19,506	—14,801	—7,566	1,00,961	...	1,00,961	1,48,89,646	32,89,768	5,89,898	2,32,714	1,90,02,026	*16,955*	1,89,85,071
Sirhind Canal	61,203	13,770	9,734	34,267	1,18,974	...	1,18,974	1,69,06,542	45,51,175	20,98,011	1,26,946	2,36,82,674	*1,07,518*	2,35,75,156
Chenab Canal	3,39,467	75,381	22,806	11,937	4,49,591	...	4,49,591	2,20,79,188	41,21,140	6,00,682	5,06,435	2,73,07,445	*14,403*	2,72,93,042
Upper Sutlej Inundation Canal	15,151	2,009	131	2,769	20,060	...	20,060	12,86,836	2,79,168	23,519	34,463	16,23,986	*156*	16,23,830
Sidhnai Canal	4,647	29	2	4,577	9,255	...	9,255	9,36,453	2,62,397	37,911	24,660	12,61,421	*224*	12,61,197
Jhelum "	14,31,193	3,03,269	17,909	42,959	17,95,330	...	17,95,330	1,03,94,487	17,23,671	3,96,230	5,11,633	1,30,26,021	*6,805*	1,30,19,216
Indus Inundation Canal	92,372	21,062	1,374	3,345	1,18,153	...	1,18,153	7,84,029	1,14,461	2,447	3,345	9,04,282	*63,616*	8,40,666
TOTAL	20,62,628	4,38,246	37,366	97,445	26,35,685	...	26,35,685	8,01,48,195	1,76,12,268	39,62,799	15,71,008	10,32,94,270	*2,21,158*	10,30,73,112
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*13,96,822*	*1,95,871*	*16,139*	...	*16,08,832*	*63,696*	*15,45,136*
	20,62,628	4,38,246	37,366	97,445	26,35,685	...	26,35,685	7,87,51,373	1,74,16,397	39,46,660	15,71,008	10,16,85,438	*1,57,462*	10,15,27,976
Madras.														
Godávari Delta System	1,19,651	9,043	...	...	1,28,694	...	1,28,694	86,27,267	20,68,213	8,85,942	...	1,15,81,422	*933*	1,15,80,489
Kistna Delta System	3,71,582	76,841	3,061	...	4,51,484	*227*	4,51,257	1,07,91,222	24,41,272	6,82,472	...	1,39,14,966	*16,923*	1,38,98,043
Pennér River Canal	84,758	16,647	...	...	1,01,405	*833*	1,00,572	43,24,981	9,23,631	1,43,047	...	53,91,659	*888*	53,90,771
Cauvery Delta System	76,056	11,433	1,005	...	88,494	...	88,494	23,91,783	5,27,878	87,952	...	30,07,613	*1,985*	30,05,628
Srivaikuntam System	44,426	*—1,901*	...	...	42,525	...	42,525	11,34,187	2,97,280	10,524	...	14,41,991	*369*	14,41,622
Kurnool Canal	5,237	901	...	..	6,138	...	6,138	2,19,61,076	21,719	...	...	2,19,82,795	*2,24,115*	2,17,58,680
Barur Tank Project	...	...	...	...	...	...	...	3,26,318	75,007	6,931	...	4,08,256	*22*	4,08,234
Periyár Project	1,79,446	14,600	...	...	1,94,046	*15*	1,94,031	67,12,511	14,57,094	7,23,931	...	88,93,536	*14,524*	88,79,012
TOTAL	8,81,156	1,27,564	4,066	...	10,12,786	*1,075*	10,11,711	5,62,69,345	78,12,094	25,40,799	...	6,66,22,238	*2,59,759*	6,63,62,479
Deduct—Outlay charged against Revenue (Account No. 65A)	*—24,733*	*—5,293*	...	...	*—30,026*	...	*—30,026*	*1,02,905*	*22,843*	*48*	...	*1,25,796*	...	*1,25,796*
	9,05,889	1,32,857	4,066	...	10,42,812	*1,075*	10,41,737	5,61,66,440	77,89,251	25,40,751	...	6,64,96,442	*2,59,759*	6,62,36,683

No. 77.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1903-1904—*contd.*

Provinces and Canals.	Expenditure during the year. Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Total Expenditure to end of the year. Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
MAJOR IRRIGATION WORKS—*contd.*														
Imperial.														
Bombay.														
Deseert Canal	43,266	9,589	794	...	53,649	...	53,649	20,74,764	4,70,544	25,346	...	25,70,654	*37*	25,70,617
Bégari Canal	...	...	...	...	...	...	...	14,17,031	2,35,866	4,666	...	16,57,563	*19*	16,57,544
Eastern Nara Works	1,07,826	20,050	1,304	...	1,29,180	...	1,29,180	50,33,943	12,18,633	57,497	...	63,10,073	*176*	63,09,897
Hathmati Canal	...	...	...	...	...	...	...	3,83,636	99,517	9,060	...	4,92,213	*1,288*	4,90,925
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kádva River Works	1,667	369	...	...	2,036	...	2,036	5,97,299	1,53,737	17,016	...	7,68,052	*140*	7,67,912
Krishna Canal	1,133	258	...	...	1,391	...	1,391	6,75,787	1,42,467	1,682	...	8,19,936	...	8,19,936
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	2,67,633	38,742	1,832	*—168*	3,08,039	...	3,08,039	57,49,134	10,38,629	1,19,712	*—168*	69,01,307	*12,226*	68,95,081
Unharwah Canal	3,603	829	...	...	4,432	...	4,432	5,24,233	1,10,812	2,258	...	6,37,303	...	6,37,303
Jamrao Canal	53,862	85,696	231	3,497	1,43,286	...	1,43,286	66,95,796	13,52,415	1,84,063	4,606	82,36,880	*982*	82,35,898
Dad Canal	78,608	10,839	*—79*	...	89,428	...	89,428	18,46,328	2,94,768	16,219	...	21,57,315	*34*	21,57,281
Nasrat Canal	2,97,497	37,185	1,609	...	3,36,291	...	3,36,291	13,47,626	1,63,863	5,824	...	15,17,313	*158*	15,17,155
Naulakhi Canal	4,726	236	...	...	4,962	...	4,962	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	1,21,223	25,539	543	...	1,47,305	...	1,47,305	8,79,675	1,96,817	7,254	...	10,83,746	*6*	10,83,740
Total	9,81,104	2,29,332	6,234	3,329	12,19,999	...	12,19,999	2,88,69,049	58,34,342	4,83,015	4,438	3,51,90,844	*16,498*	3,51,74,346
Deduct—Outlay charged against Revenue (Account No. 65A)	*2,70,433*	*39,369*	*1,832*	*—168*	*3,11,466*	...	*3,11,466*	*10,56,590*	*2,52,009*	*9,917*	*—168*	*13,18,348*	*207*	*13,18,141*
	7,10,671	1,89,963	4,402	3,497	9,08,533	...	9,08,533	2,78,12,459	55,82,333	4,73,098	4,606	3,38,72,496	*16,291*	3,38,56,205
Total outlay on Construction	64,32,790	13,07,731	1,01,084	2,02,706	80,14,311	*91,355*	79,52,956	28,27,37,679	5,72,60,385	1,52,02,030	24,66,928	35,76,67,022	*18,96,540*	35,57,70,482
Deduct—Total charged against Revenue	*2,92,164*	*40,445*	*2,038*	*—168*	*3,34,479*	...	*3,34,479*	*36,16,326*	*7,53,006*	*1,30,306*	*—168*	*44,99,470*	*64,018*	*44,35,452*
	61,40,626	12,67,286	99,046	2,02,874	77,09,832	*91,355*	76,18,477	27,91,21,353	5,65,07,379	1,50,71,724	24,67,096	35,31,67,552	*18,32,522*	35,13,35,030
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	*5,40,24,150*
Net—Irrigation Works—Construction (Not charged to Revenue)	...	...	...	...	...	...	76,18,477	...	...	...	...	...	...	29,73,10,880
Total converted into £ at R15 = £1						£	507,898						£	19,820,725
India						£	504,089						£	16,710,655
England						£	3,809						£	3,110,070

No. 78.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1903-1904.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,039,882	12,039,882
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . . £ 4,197,557 *Less*—Capital deposited by New Company . . „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL £	...	5,922,350	5,922,350
Grand Total £	...	39,472,243	39,472,243

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

INDIA

PARTICULARS.	No. of Items.	Other Public Works.					Rajputana.			Baluchistan.		
		Director General of Military Works.	Central India.	Coorg.	Hydera-bad.	Port Blair.	Other Public Works.	Irri-gation.	Total.	Other Public Works.	Irriga-tion.	Total.
		R	R	R	R	R	R	R	R	R	R	R
DIRECTION.												
Chief Engineer and Secretariat.												
Director-General and Assistants	1	1,03,988	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	2,00,600	...	...	...	...	...	...	...	...	...	...
Upper and Lower Subordinates	3	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	1,29,609	...	...	...	...	...	...	...	...	...	...
Travelling Allowances	5	27,832	...	...	...	...	...	...	...	...	...	...
Office Expenses	6	39,730	...	...	...	...	...	...	...	...	...	...
Presidency and Local Allowances	7	2,589	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	8	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9	5,04,348	...	...	...	...	...	...	...	...	...	...
Superintending Engineers.												
Superintending Engineers and Assistants	10	...	...	...	...	...	19,172	...	19,172	...	...	...
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	12	...	...	1,715	...	...	13,263	...	13,263	...	...	...
Travelling Allowances	13	...	...	4	...	...	3,105	...	3,105	...	...	...
Office Expenses	14	...	...	112	...	...	4,465	...	4,465	...	...	...
Presidency and Local Allowances	15	...	...	...	...	...	...	...	...	...	...	...
Presidency Hose-rent	16	...	...	...	...	...	...	...	...	...	...	...
TOTAL	17	...	...	1,831	...	...	40,005	...	40,005	...	...	...
TOTAL DIRECTION	18	5,04,348	...	1,831	...	...	40,005	...	40,005	...	...	...
CONSTRUCTION.												
Engineer Establishment	19	8,88,636	32,543	13,095	...	...	26,973	...	26,973	...	...	...
Upper Subordinates	20	3,67,329	10,688	12,330	...	7,694	9,915	...	9,915	...	600	600
Lower Subordinates	21	1,12,448	6,404	3,098	...	...	8,433	...	8,433	...	110	110
Petty Establishment	22	81,512	5,108	731	...	1,129	925	...	925	...	3,137	3,137
Office ditto	23	3,67,374	9,860	5,033	...	...	11,343	...	11,343	...	...	...
Medical ditto	24	...	...	..	...	...	...	...	...	...	48	48
Accountants	25	65,119	3,897	2,438	...	...	3,154	...	3,154	...	...	...
Travelling Allowances	26	2,32,237	10,197	8,906	...	30	7,840	...	7,840	...	853	853
Office Expenses	27	1,25,357	2,669	2,333	...	...	3,867	...	3,867	...	527	527
Presidency and Local Allowances	28	54,904	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	29	2,739	...	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	22,97,655	81,366	47,964	...	8,853	72,450	...	72,450	...	5,275	5,275
ACCOUNTS.												
Examiners, Deputies and Assistants	31	39,951	...	...	...	...	13,994	...	13,994	...	...	...
Accountants	32	34,834	...	2,000	...	...	4,318	...	4,318	...	...	...
Office Establishment	33	44,761	...	...	...	...	6,294	...	6,294	...	3,345	3,345
Travelling Allowances	34	7,710	...	...	...	...	839	...	839	...	...	...
Office Expenses	35	5,340	...	...	...	...	1,047	..	1,047	...	...	...
Presidency and Local Allowances	36	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	37	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	38	1,32,596	...	2,000	...	...	26,492	...	26,492	...	3,345	3,345
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	39	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISHMENT	40	...	...	...	...	...	...	1,122	1,122	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	41	...	...	...	...	...	...	...	...	...	...	...
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	42	...	...	...	..	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	43	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	44	2,15,782	...	...	...	...	...	...	...	...	...	...
ROORKEE WORKSHOPS	45	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	46	31,50,381	81 366	51,795	...	8,853	1,38,947	1,122	1,40,069	...	8,620	8,620
Add—Charges by other Branches and Departments, etc.	47	1,67,305	33,908	—10	6,950	...	387	1,14,204	1,14,591	76,659	2,084	78,743
TOTAL	48	33,17,686	1,15,274	51,785	6,950	8,853	1,39,334	1,15,326	2,54,660	76,659	10,704	87,363
Deduct—Charges to other Branches and Departments, etc.	49	6,38,104	6,497	—940	2	...	59,585	...	59,585	...	...	...
GRAND TOTAL	50	26,79,582	1,08,777	*52,725	6,948	8,853	79,749	1,15,326	1,95,075	76,659	10,704	87,363

* Includes R2,829 on account of Irrigation.

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1904.

Railways.)

No. of Items.	GENERAL. TOTAL. Other Public Works.	Irrigation.	TOTAL.	CENTRAL PROVINCES. Other Public Works.	Irrigation.	TOTAL.	BERAR. Other Public Works.	BURMA. Other Public Works.	Irrigation.	TOTAL.	ASSAM. Other Public Works.	CARRIED FORWARD. Other Public Works.	Irrigation.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	1,03,988	...	1,03,988	...	...	...	...	...	...	...	...	1,03,988	...	1,03,988
2	2,00,600	...	2,00,600	43,104	...	43,104	...	65,047	...	65,047	...	3,08,751	...	3,08,751
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	1,29,609	...	1,29,609	60,686	30	60,716	...	72,542	...	72,542	.	2,62,837	30	2,62,867
5	27,832	...	27,832	3,688	...	3,688	...	2,897	...	2,897	...	34,417	...	34,417
6	39,730	...	39,730	20,268	...	20,268	...	11,422	...	11,422	...	71,420	...	71,420
7	2,589	...	2,589	...	...	...	...	52	...	52	...	2,641	...	2,641
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	5,04,348	...	5,04,348	1,27,746	30	1,27,776	...	1,51,960	...	1,51,960	...	7,84,054	30	7,84,084
10	19,172	...	19,172	7,437	21,000	28,437	23,447	1,12,588	...	1,12 588	42,180	2,04,824	21,000	2,25,824
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	14,978	...	14,978	3,557	13,365	16,922	13,992	97,186	...	97,186	24,351	1,54,064	13,365	1,67,429
13	3,109	...	3,109	1,117	3,467	4,584	2,124	12,856	...	12,856	2,825	22,031	3,467	25,498
14	4,577	...	4,577	1,706	4,651	6,357	2,711	15,440	...	15,440	4,015	28,449	4,651	33,100
15	...	...	...	...	..	...	...	402	..	402	1,897	2,299	...	2,299
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	41,836	...	41,836	13,817	42,483	56,300	42,274	2,38,472	...	2,38,472	75.268	4,11,667	42,483	4,54,150
18	5,46,184	..	5,46,184	1,41,563	42,513	1,84,076	42,274	3,90,432	...	3.90.432	75.268	11,95,721	42,513	12,38,234
19	9,61,247	...	9,61,247	1,16,475	38,195	1,54,670	57,877	5,36,527	68,918	6,05,445	1 08,161	17,80,287	1,07,113	18,87,400
20	4,07,956	600	4,08,556	57,522	12,045	69,567	28,002	2,53,590	8,152	2,61,742	1,00,103	8,47,173	20,797	8,67,970
21	1,30,383	110	1,30,493	60,082	14,354	74,436	9,120	1,18,763	20,071	1,38,834	27.617	3,45,965	34,535	3,80,500
22	89.405	3,137	92,542	15,364	1,067	16,431	3,936	31,249	5,326	36,575	17,610	1,57,564	9,530	1,67,094
23	3,93,610	...	3,93,610	66,642	14,163	80,805	17,434	2,58,610	23,349	2,81,959	84,551	8,20,847	37,512	8,58.359
24	...	48	48	...	463	463	...	8,097	3,382	11,479	...	8,097	3,893	11,990
25	74,608	...	74,608	13,569	1,774	15,343	4,843	52,891	4,532	57,423	12,350	1,58,261	6,306	1,64,567
26	2,59,210	853	2 80,063	65,253	15,209	80,462	27,334	2,46,252	25,676	2,71,928	68,578	6,66,627	41,738	7,08,365
27	1,34,226	527	1,34,753	17,465	5,855	23,320	11,689	66,107	7,505	73,612	22,406	2,51,893	13,887	2,65,780
28	54,904	...	54,904	...	...	...	...	1,70,169	12,157	1,82,326	27,403	2,52,476	12,157	2,64,633
29	2,739	...	2,739	...	...	...	...	...	...	...	...	2,739	..	2,739
30	25,08,288	5,275	25,13,563	4,12,372	1,03,125	5,15,497	1,60,235	17,42,255	1,79,068	19,21,323	4,68,770	52,91,929	2,87.468	55,79,397
31	53,945	...	53,945	12,763	...	12,763	5,950	34,839	...	34,839	18,435	1,25,932	...	1,25,932
32	41,152	...	41,152	9,663	...	9,663	1,855	23,152	...	23,152	8,221	84,043	...	84,043
33	51,055	3,345	54,400	20,944	...	20,944	5,036	45,020	...	45,020	14,530	1,36,585	3,345	1,39,930
34	8,549	...	8,549	3,754	...	3,754	644	3,695	...	3,695	4,751	21,393	...	21,393
35	6,387	...	6,387	6,859	1,442	8,301	699	1,869	...	1,869	1,564	17,378	1,442	18,820
36	...	...	...	...	...	...	..	4,882	...	4,882	2,166	7,048	...	7,048
37	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38	1,61,088	3,345	1,64,433	53,983	1,442	55,425	14,184	1,13,457	...	1,13,457	49,667	3,92,379	4,787	3,97,166
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	1,122	1,122	...	118	118	...	...	...	...	...	...	1,240	1,240
41	...	...	...	...	...	...	...	...	3,84,,020	3,84,020	...	...	3,84,020	3,84,020
42	...	...	...	...	22,348	22,348	...	...	...	...	...	...	22,348	22,348
43	...	...	...	...	...	...	...	828	...	828	...	828	...	828
44	2,15,782	...	2,15,782	...	...	...	...	...	...	...	...	2,15,782	..	2,15,782
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	34,31,342	9,742	34,41,084	6,07,918	1,69,546	7,77,464	2,16,693	22,46,972	5,63,088	28,10,060	5,93,714	70,96,639	7,42,376	78,39,015
47	2,85,199	1,16,288	4,01,487	2,109	13,348	15,457	1,883	5,917	7,252	13,160	13,140	3,08,257	1,36,888	4,45,145
48	37,16,541	1,26,030	38,42,571	6,10,027	1,82,894	7,92,921	2,18,576	22,52,889	5,70,340	28,23,229	6,06,803	74,04,896	8,79,264	82,84,160
49	7,03,248	...	7,03,248	25,586	660	26,246	15,372	6,72,666	−1,224	6,71,442	26,566	14,43,438	−564	14,42,874
50	30,13,293	1,26,030	31,39,323	5,84,441	1,82,234	7,66,675	2,03,204	15,80,223	5,71,564	21,51,787	5,80,297	59,61,458	8,79,828	68,41,286

N.—Ry. and Irrn. Capl. not charged to Revenue

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	Brought Forward. Other Public Works.	Brought Forward. Irrigation.	Brought Forward. Total.	Bengal. Other Public Works.	Bengal. Irrigation.	Bengal. Total.	United Provinces of Agra and Oudh. Other Public Works.	United Provinces of Agra and Oudh. Irrigation.	United Provinces of Agra and Oudh. Total.	Punjab. Other Public Works.	Punjab. Irrigation.	Punjab. Total.
		R	R	R	R	R	R	R	R	R	R	R	R
DIRECTION. *Chief Engineer and Secretariat*													
Director-General and Assistants	1	1,03,988	...	1,03,988	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	3,08,751	...	3,08,751	98,082	...	98,082	44,756	50,102	94,858	68,990	66,699	[illegible]
Upper and Lower Subordinates	3	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	2,62,837	30	2,62,867	1,08,471	...	1,08,471	57,623	44,863	1,02,486	46,065	38,359	[illegible]
Travelling allowances	5	34,417	...	34,417	5,249	...	5,249	6,972	7,076	14,048	4,361	4,760	[illegible]
Office expenses	6	71,420	...	71,420	23,255	...	23,255	10,058	13,457	23,515	19,503	38,342	[illegible]
Presidency and local allowances	7	2,641	...	2,641	2,579	...	2,579	...	...	...	...	...	...
Presidency house-rent	8	...	...	...	885	...	885	...	...	...	...	...	...
TOTAL	9	7,84,054	30	7,84,084	2,38,521	...	2,38,521	1,19,409	1,15,498	2,34,907	1,38,919	1,48,160	[illegible]
Superintending Engineers.													
Superintending Engineers and Assistants	10	2,04,824	21,000	2,25,824	57,344	74,894	1,32,238	54,042	60,706	1,14,748	65,389	1,21,615	[illegible]
Upper and Lower Subordinates	11	...	...	...	382	...	382	...	...	...	361	...	[illegible]
Office and Petty Establishments	12	1,54,064	13,365	1,67,429	33,021	42,140	75,161	20,266	26 656	46,922	30,416	59,572	[illegible]
Travelling allowances	13	22,031	3,467	25,498	5,404	7,919	13,323	6,996	8,624	15,620	6,249	9,524	[illegible]
Office expenses	14	28,449	4,651	33,100	6,908	4,684	11,592	4,512	9,922	14,434	9,324	20,039	[illegible]
Presidency and local allowances	15	2,299	...	2,299	2,709	...	2,709	...	...	...	...	...	...
Presidency house-rent	16	...	...	...	720	718	1,438	...	...	...	...	...	...
TOTAL	17	4,11,667	42,483	4,54,150	1,06,488	1,30,355	2,36 843	85,816	1,05,908	1,91,724	1,12,739	2,10,750	[illegible]
TOTAL DIRECTION	18	1,,95,721	42,513	12,38,234	3,45,009	1,30,355	4,75,364	2,05,225	2,21,406	4,26,631	2,51,658	3,58,910	[illegible]
CONSTRUCTION.													
Engineer Establishment	19	17,80,287	1,07,113	18,87,400	1,41,672	2,00,651	3,42,323	2,45,458	3,35,836	5,81,294	2,42,459	6,37,433	[illegible]
Upper Subordinates	20	8,47,173	20,797	8,67,970	93,345	1,38,054	2,31,399	1,42,990	77,643	2,20,633	73,003	1,50,788	[illegible]
Lower Subordinates	21	3,45,965	34,535	3,80,500	28,668	91,130	1,19,798	59,464	1,04,721	1,64,185	35,673	1,74,491	[illegible]
Petty Establishment	22	1,57,564	9,530	1,67,094	8,356	36 972	45,328	10,054	67,838	77,892	12,959	1,40,503	[illegible]
Office ditto	23	8,20,847	37,512	8,58,359	85,190	1,01,185	1,86,375	1,39,366	1,20,656	2,60,022	81,924	2,31,835	[illegible]
Medical ditto	24	8,097	3,893	11,990	2,130	6,878	9,008	18,260	13,114	31,374	473	44,407	[illegible]
Accountants	25	1,58,261	6,306	1,64,567	13,650	26,206	39,856	20,142	32,080	52,222	20,221	42,665	[illegible]
Travelling allowances	26	6,66,627	41,738	7,08,365	68,241	1,22,446	1,90,687	1,23,501	1,61,765	2,85,266	76,198	2,43,089	[illegible]
Office expenses	27	2,51,893	13,887	2,65,780	25,900	28,643	54 543	31,782	52,626	84,408	32,722	79,340	[illegible]
Presidency and local allowances	28	2,52,476	12,157	2,64,633	8,312	1,664	0,976	...	...	...	...	...	...
Presidency house-rent	29	2,739	...	2,739	4,736	1,910	6,646	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	52,91,929	2,87,468	55,79,397	4,80,200	7,55,739	12,35,939	7,91,017	9,66,279	17,57,296	5,75,632	17,44,551	[illegible]
ACCOUNTS.													
Examiners, Deputies and Assistants	31	1,25,932	...	1,25,932	27,698	...	27,698	37,256	16,234	53,490	40,422	23,051	63,473
Accountants	32	84,043	...	84,043	32,364	...	32,364	24,147	10,693	34,840	46,035	26,250	72,285
Office Establishment	33	1,36,585	3,345	1,39,930	42,759	...	42,759	42,729	20,535	63,264	31,182	17,781	48,963
Travelling allowances	34	21,393	...	21,393	4,084	...	4,084	2,847	1,224	4,071	2,061	1,175	3,236
Office expenses	35	17,378	1,442	18,820	2,976	...	2,976	2,820	1,410	4,230	4,797	2,735	7,532
Presidency and local allowances	36	7,048	...	7,048	3,468	...	3,468	...	...	...	...	...	...
Presidency house-rent	37	...	...	...	2,805	...	2,805	...	...	...	...	...	...
TOTAL ACCOUNTS	38	3,92,379	4,787	3,97,166	1,16,154	...	1,16,154	1,09,799	50,096	1,59,895	1,24,497	70,992	1,95,489
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	39	...	...	...	47,715	...	47,715	...	...	...	...	...	...
DISTRICT BOARDS	40	...	1,240	1,240	7,694	...	7,694	...	...	...	...	...	...
REVENUE ESTABLISHMENT	41	...	3,84,020	3,84,020	...	2,34,085	2,34,085	...	5,36,123	5,36,123	...	11,05,471	[illegible]
NAVIGATION ESTABLISHMENT, ETC.	42	...	...	...	...	1,10,348	1,10,348	...	48,462	48,462	...	1,405	[illegible]
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	43	...	22,348	22,348	...	4,297	4,297	...	...	...	60,775	39,609	[illegible]
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	44	828	...	828	...	...	...	...	...	...	...	15,041	[illegible]
BARRACK DEPARTMENT	45	2,15,782	...	2,15,782	...	...	...	...	...	...	...	...	...
ROORKEE WORKSHOPS	46	...	...	...	...	...	...	34,295	...	34,295	...	...	...
TOTAL AMOUNT AUDITED	47	70,96,639	7,42,376	78,39,015	9,96,772	12,34,824	22,31,596	11,40,336	18,22,366	29,62,702	10,12,562	33,35,979	[illegible]
Add—Charges by other Branches and Departments, etc.	48	3,08,257	1,36,888	4,45,145	2,33,837	1,37,592	3,71,429	3,033	9,496	12,529	7,783	...	[illegible]
TOTAL	49	74,04,896	8,79,264	82,84,160	12,30,609	13,72,416	26,03,025	11,43,369	18,31,862	29,75,231	10,20,345	33,35,979	[illegible]
Deduct—Charges to other Branches and Departments, etc.	50	14,43,438	−564	14,42,874	58,933	2,89,372	3,48,305	54,407	3,697	58,104	92,367	1,32,087	[illegible]
GRAND TOTAL		59,61,458	8,79,828	68,41,286	11,71,676	10,83,044	22,54,720	10,88,962	18,28,165	29,17, 27	9,27,978	32,03,892	[illegible]

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1904—*continued.*

Railways.)

No. of Items.	N.-W. FRONTIER PROVINCE.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	R	R	R	R		R	R	R	R	R	R	R
1	...	...	...	...	...	...	...	...	...	1,03,988	...	1,03,988
2	...	...	...	92,910	...	92,910	57,198	...	57,198	6,70,687	1,16,801	7,87,488
3	...	...	...	8,197	...	8,197	3,960	...	3,960	12,157	...	12,157
4	...	...	...	82,503	...	82,503	45,417	...	45,417	6,02,916	83,252	6,86,168
5	...	...	...	9,331	...	9,331	3,570	...	3,570	63,900	11,836	75,736
6	...	...	...	16,223	...	16,223	13,244	...	13,244	1,53,703	51,799	2,05,502
7	...	...	...	...	...	...	1,865	...	1,865	7,085	...	7,005
8	...	...	...	...	...	...	1,107	...	1,107	1,992	...	1,992
9	...	...	...	2,09,164	...	2,09,164	1,26,361	...	1,26,361	16,16,428	2,63,688	18,80,116
10	...	...	...	1,18,048	...	1,18,048	37,945	62,605	1,00,550	5,38,592	3,40,820	8,79,412
11	...	...	...	527	...	527	6,965	9,584	16,549	8,235	9,584	17,819
12	...	...	...	55,413	...	55,413	15,399	30,176	45,575	3,08,579	1,71,909	4,80,488
13	...	...	...	11,267	...	11,267	7,954	6,613	14,567	59,901	36,147	96,048
14	...	...	...	7,632	...	7,632	5,051	10,792	15,843	61,876	50,088	1,11,964
15	...	...	...	...	...	...	540	...	540	5,548	...	5,548
16	...	...	...	...	...	...	358	...	358	1,078	718	1,796
17	...	...	...	1,92,887	...	1,92,887	74,212	1,10,770	1,93,982	9,83,809	6,09,266	15,93,075
18	...	...	...	4,02,051	...	4,02,051	2,00,573	1,19,770	3,20,343	26,00,237	8,72,954	34,73,191
19	...	24,645	24,645	3,95,542	...	3,95,542	2,20,570	3,55,879	5,76,449	30,25,988	16,61,557	46,87,545
20	...	3,998	3,998	4,71,280	...	4,71,280	1,92,727	2,29,927	4,22,654	18,20,518	6,21,207	24,41,72[illegible]
21	...	4,160	4,160	36,437	...	36,437	49,864	61,000	1,10,864	5,56,071	4,70,037	10,26,108
22	...	4,082	4,082	1,54,264	...	1,54,264	19,896	44,338	64,234	3,63,093	3,03,263	6,66,356
23	...	7,978	7,978	2,30,985	...	2,30,985	81,904	1,18,451	2,00,355	14,40,216	6,17,617	20,57,833
24	...	1,231	1,231	50,950	...	50,950	20,722	506	21,228	1,00,632	70,029	1,70,661
25	...	1,309	1,309	51,878	...	51,878	24,799	29,125	53,924	2,88,951	1,37,691	4,26,642
26	...	5,967	5,967	2,46,812	...	2,46,812	1,05,160	1,57,232	2,62,392	12,86,539	7,32,237	20,18,776
27	...	2,929	2,929	48,687	...	48,687	40,871	67,159	1,08,030	4,31,855	2,44,584	6,76,439
28	...	...	...	...	...	...	5,503	...	5,503	2,66,291	13,821	2,80,112
29	...	...	...	...	...	...	2,037	...	2,037	9,512	1,910	11,422
30	...	56,299	56,299	16,86,835	...	16,86,835	7,64,053	10,63,617	18,27,670	95,89,666	48,73,953	1,44,63,619
31	...	...	...	36,473	...	36,473	39,838	...	39,838	3,07,619	39,285	3,46,904
32	...	...	...	44,003	...	44,003	33,327	...	33,327	2,63,919	36,943	3,00,862
33	...	...	...	31,655	...	31,655	34,197	...	34,197	3,19,107	41,661	3,60,768
34	...	...	...	3,029	...	3,029	3,960	...	3,960	37,374	2,399	39,773
35	...	...	...	2,957	...	2,957	2,108	...	2,108	33,036	5,587	38,623
36	...	...	...	...	...	...	6,998	...	6,998	17,514	...	17,514
37	...	...	...	...	...	...	3,006	...	3,006	5,811	...	5,811
38	...	...	...	1,18,117	...	1,18,117	1,23,434	...	1,23,434	9,84,380	1,25,875	11,10,255
39	...	...	...	...	...	...	...	...	...	47,715	...	47,715
40	...	...	...	...	...	...	...	...	...	7,694	1,240	8,934
41	...	28,123	28,123	...	...	...	11,153	67,540	78,693	11,153	23,55,362	23,66,515
42	...	2,684	2,684	...	...	...	...	...	...	...	1,62,899	1,62,899
43	...	...	...	...	4,33,287	4,33,287	31,422	17,298	48,720	92,197	5,16,839	6,09,036
44	...	...	...	...	...	...	...	...	...	828	15,041	15,869
45	...	...	...	...	...	...	...	...	...	2,15,782	...	2,15,782
46	...	...	...	...	...	...	...	...	...	34,295	...	34,295
47	...	87,106	87,106	22,07,003	4,33,287	26,40,290	11,30,635	12,68,225	23,98,860	1,35,83,947	89,24,163	2,25,08,110
48	2,98,782	9,663	3,08,445	6,010	16,72,043	16,78,053	2,36,037	1,70,047	4,06,084	10,03,730	21,36,62[illegible]	32,30,368
49	2,98,782	96,769	3,95,551	22,13,013	21,06,230	43,19,243	13,66,672	14,38,272	28,04,944	1,46,77,080	1,10,60,792	2,57,38,478
50	...	...	...	17,33,050	−19,006	17,14,044	1,79,811	2,43,555	4,23,366	35,62,006	6,49,141	42,11,147
	2,98,782	96,769	3,95,551	4,79,063	21,25,236	26,05,199	11,86,851	11,04,717	23,81,578	(a) 1,11,15,680	1,04,11,651	2,15,27,331

N.—Ry. and Irrn. Capl. not charged to Revenue.

(a) Includes Rs. 2,829 on account of Irrigation in Coorg.

No. 80.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE it bea
for the Year end

(Excludi

PARTICULARS.	No. of Items.	Reference to Detailed Account. (*See* also page 234.)	Director-General, Military Works.	Central India.	Coorg.	Hyder-abad.	Port Blair.	Raj-putana.	Baluchis-tan.
		Page.	R	R	R	R	R	R	R
WORKS AND REPAIRS.									
FAMINE RELIEF AND INSURANCE { Original Works	1	126	...	...	...	...	...	8,336	...
FAMINE RELIEF AND INSURANCE { Repairs	2	126	...	...	...	...	...	...	...
IRRIGATION.									
(*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital. Original Works	3	159 to 161	...	...	...	...	...	38,772	34,12
Minor Works and Navigation, Revenue. { Original Works	4	159 to 161	...	...	...	...	...	3,842	...
Minor Works and Navigation, Revenue. { Repairs	5	159 to 161	...	...	...	...	...	23,241	13,1
Minor Works and Navigation and Agricultural. { Original Works	6	159 to 161	...	...	10,804	...	...	374	26,1
Minor Works and Navigation and Agricultural. { Repairs	7	159 to 161	...	...	1,756	...	...	...	...
OTHER PUBLIC WORKS.									
Imperial { Original Works	8	173	77,74,367	74,741	1,66,097	17,890	1,33,490	1,24,861	1,70,2
Imperial { Repairs	9	174	32,84,996	1,51,547	1,21,027	12,318	39,484	1,15,420	1,76,2
Provincial { Original Works	10	176	...	...	...	...	...	...	...
Provincial { Repairs	11	176	...	...	...	...	...	...	...
Incorporated Local { Original Works	12	176	...	...	13,477	...	...	9,299	...
Incorporated Local { Repairs	13	176	...	...	13,139	...	...	19,501	...
Special Defence Works { Original Works	14		3,18,739	...	...	...	...	...	...
Special Defence Works { Armaments	15		30,133	...	...	...	...	...	...
IRRIGATION.									
(*Imperial and Provincial.*)									
Major Works—Working Expenses. { Original Works	16	148	...	...	...	...	...	...	...
Major Works—Working Expenses. { Repairs	17	149	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works. Original Works	18	230—234	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	19		1,14,08,235	2,26,288	3,26,300	30,208	1,72,974	3,43,646	4,19,91
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	126	...	...	...	...	...	92,296	...
IRRIGATION.									
(*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital Establishment	21	159 to 161	...	...	...	...	...	12,200	1,6
Minor Works and Navigation, Revenue Establishment	22	159 to 161	...	...	...	...	...	10,699	6,
Minor Works and Navigation and Agricultural Establishment	23	159 to 161	...	...	2,829	...	...	131	2,
OTHER PUBLIC WORKS.									
Imperial Establishment	24	173 & 174	26,41,237*	1,08,777	44,068	6,948	8,853	77,100	76
Provincial ditto	25	176	...	...	...	...	...	...	[illegible]
Incorporated Local Establishment	26	176	...	...	5,828	...	...	2,649	[illegible]
Special Defence Works	27	176	38,345	...	...	...	...	...	[illegible]
IRRIGATION.									
(*Imperial and Provincial.*)									
Major Works—Working Expenses, Establishment	28	148 & 149	...	...	...	...	...	...	[illegible]
Capital Outlay on Irrigation Works, ditto	29	232 to 234	...	...	...	...	...	...	[illegible]
TOTAL ESTABLISHMENT	30		26,79,582	1,08,777	52,725	6,948	8,853	1,95,075	[illegible]
Deduct—Charges for Roorkee Workshops	31		...	...	...	...	...	...	[illegible]
NET TOTAL ESTABLISHMENT	32		26,79,582	1,08,777	52,725	6,948	8,853	1,95,075	[illegible]
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	33		23·49	48·07	16·16	23·00	5·12	56·77	[illegible]

* Includes R33,098 on account of the Establishment of the architect to the Government of India.
(a) Excluding outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1904.

Railways.)

No. of Items.	GENERAL. TOTAL.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
1	8,336	3,80,620	...	...	...	2,59,371	96,028	...	6,458	1,28,868	1,26,771	10,06,452
2	...	...	...	...	...	...	...	...	...	..	...	...
3	72,897	...	...	*—1,519*	...	4,75,111	1,72,555	*—86,582*	17,561	3,28,198	6,46,487	16,24,708
4	3,842	...	...	4,856	...	5,930	27,409	2,809	19,611	38,425	33,825	1,36,707
5	36,428	...	...	1,75,031	...	2,15,315	88,134	22,159	18,220	2,74,968	2,09,691	10,39,946
6	37,351	2,22,644	...	5,42,857	...	84,682	6,758	3,35,550	6,128	6,90,126	5,67,246	24,93,342
7	1,756	...	...	4,38,750	...	5,08,669	30,537	3,19,549	...	17,71,451	10,39,556	41,10,268
8	84,61,664	74,262	1,96,825	2,12,815	35,513	9,79,937	3,85,422	8,90,598	14,02,885	47,256	5,35,277	1,32,22,454
9	39,01,001	8,016	2,58,221	2,69,605	64,984	3,23,401	80,184	2,14,873	3,89,295	69,289	1,66,954	57,45,823
10	...	12,42,235	...	49,07,058	12,67,283	49,02,783	24,63,865	22,86,840	...	20,11,425	26,19,503	2,17,00,992
11	...	9,09,192	...	24,66,719	6,68,585	16,43,832	15,01,071	12,48,201	...	6,64,917	12,35,889	1,03,38,406
12	22,776	9,515	74,321	2,32,789	1,89,012	...	10,08,471	95,982	..	—1,638	3,84,684	20,15,912
13	32,640	...	1,38,221	2,78,493	3,48,265	...	10,05,796	259	...	35,390	6,17,456	24,56,520
14	3,18,739	...	...	...	...	...	...	...	...	...	...	3,18,739
15	30,133	...	...	...	...	...	..	...	...	...	...	30,133
16	...	...	...	...	...	55,824	2,70,249	4,68,140	851	1,22,781	24,093	9,41,938
17	...	..	...	67,848	...	3,11,190	13,82,436	24,46,803	19,458	7,62,316	5,65,082	55,55,133
18	...	..	...	11,74,646	...	...	12,86,792	20,62,628	...	9,05,889	7,10,671	61,40,626
19	1,29,27,563	28,46,484	6,67,588	1,07,69,948	25,73,642	97,66,045	98,05,707	1,03,07,809	18,80,467	78,49,661	94,83,185	7,88,78,099
20	(b) 92,296	1,34,569	...	...	...	64,885	42,249	...	1,389	4,25,711	1,75,828	9,36,927
21	13,893	...	...	*—350*	...	87,621	37,368	*—79,410*	3,948	61,299	87,310	2,11,679
22	16,825	...	...	37,921	...	60,546	85,595	31,445	12,500	80,185	98,363	4,23,380
23	5,845	47,665	..	2,90,890	...	2,63,450	13,640	4,15,490	2,500	7,95,369	4,10,763	22,45,612
24	29,63,642	7,540	1,57,833	1,10,738	22,147	2,36,999	1,01,360	1,74,685	2,98,782	24,053	99,879	41,97,658
25	...	5,76,901	...	13,55,652	4,89,718	9,34,677	5,94,602	7,51,896	...	4,49,450	9,70,878	61,23,774
26	8,477	...	45,371	1,13,833	68,432	...	3,93,000	1,397	...	6,460	1,16,104	7,53,074
27	38,345	...	...	...	...	...	..	...	...	...	...	38,345
28	...	...	...	23,217	..	6,06,542	13,62,979	23,98,121	76,432	6,29,815	2,32,490	53,29,596
29	...	...	...	2,19,886	...	...	2,86,334	4,38,246	...	1,32,857	1,89,963	12,67,286
30	31,39,323	7,66,675	2,03,204	21,51,787	5,80,297	22,54,720	29,17,127	41,31,870	3,95,551	26,05,199	23,81,578	2,15,27,331
31	...	...	...	...	...	...	34,295	...	...	...	...	34,295
32	31,39,323	7,66,675	2,03,204	21,51,787	5,80,297	22,54,720	28,82,832	41,31,870	3,95,551	26,05,199	23,81,578	2,14,93,036
33	24·28	26·93	30·44	19·98	22·56	23·08	29·39	40·85	21·03	33·89	25·11	27·25

(b) Does not include R47,733 on account of Irrigation Commission.

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 80A—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC ... during the Year ended ...

(Excluding ...

PARTICULARS.	No. of Items.	India, General. Other Public Works. Director General, Military Works.	India, General. Other Public Works. Central India.	India, General. Other Public Works. Coorg.	India, General. Other Public Works. Hyderabad.	India, General. Baluchistan. Other Public Works.	India, General. Baluchistan. Irrigation.	India, General. Baluchistan. Total.	India, General. Rajputana. Other Public Works.	India, General. Rajputana. Irrigation.	India, General. Rajputana. Total.	Central Provinces. Other Public Works.	Central Provinces. Irrigation.	Central Provinces. Total.	Berar. Other Public Works.	Burma. Other Public Works.	Burma. Irrigation.	Burma. Total.	Assam. Other Public Works.	Other Public Works.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
NEW SUPPLIES.																				
Scientific instruments and drawing materials	1	10,776	38	...	...	...	...	...	750	...	750	4,935	12,077	17,012	241	18,901	7,531	26,432	2,879	[illegible]
Plant and machinery	2	35,953	4,067	...	...	...	...	...	737	...	737	4,700	2,152	6,852	5,875	180,795	3,096	1,83,891	12,783	[illegible]
Tools	3	25,940	277	3,116	...	...	...	...	286	...	286	7,342	598	7,940	251	42,839	12,959	55,798	17,735	[illegible]
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	452,822	...	4,52,822	..	[illegible]
Camp equipage	5	693	...		...	...	...	...	108	...	108	753	3,911	4,664	6	3,426	1,782	5,208	...	[illegible]
Live-stock	6	20	...	...	...	...	...	...	35	...	35	...	...	...	433	22,162	...	22,162	1,002	–
Office, etc, furniture	7	15,010	204	1,871	...	...	...	...	26	...	26	564	1,791	2,355	195	34,547	2,655	37,202	135	[illegible]
Miscellaneous	8	...	...	...	...	...	1,457	1,457	...	5,539	5,539	...	1,292	1,292	...	...	...	...	...	–
TOTAL NEW SUPPLIES	9	88,392	4,586	4,987	..	...	1,457	1,457	1,942	5,539	7,481	18,294	21,821	40,115	7,004	7,55,492	28,023	7,83,515	34,534	[illegible]
Repairs and carriage	10	41,215	2,367	1,458	...	...	...	...	1,980	...	1,980	11,693	5,624	17,317	2,009	84,959	6,287	91,246	7,901	[illegible]
TOTAL	11	1,29,607	6,953	6,445	...	...	1,457	1,457	3,922	5,539	9,461	29,987	27,445	57,432	9,013	8,40,451	34,310	8,74,761	42,435	[illegible]
Add—Charges by other Branches and Departments	12	5,710	...	4	453	4,783	...	4,783	...	...	...	...	...	...	3,238	...	53,980	53,980	...	[illegible]
TOTAL	13	1,35,317	6,953	6,449	453	4,783	1,457	6,240	3,922	5,539	9,461	29,987	27,445	57,432	12,251	8,40,451	88,290	9,28,741	42,435	[illegible]
Deduct—Charges to other Branches and Departments	14	33,235	239	3	...	...	...	...	394	...	394	104	...	104	1,003	1,65,249	256	1,65,505	388	[illegible]
GRAND TOTAL	15	1,02,082	6,714	6,446	453	4,783	1,457	6,240	3,528	5,539	9,067	29,883	27,445	57,328	11,248	6,75,202	88,034	7,63,236	42,047	[illegible]
DISTRIBUTION OF THE FOREGOING—																				
FAMINE RELIEF AND INSURANCE	16	...	...	...	...	...	...	...	...	6,308	6,308	...	24,339	24,339	...	...	...	...	...	...
IRRIGATION—(*Imperial, Provincial, and Local*)																				
Minor Works and Navigation, Capital	17	...	...	...	...	...	1,129	1,129	...	...	...	...	...	...	...	...	−23	−23	...	...
Minor Works and Navigation, Revenue	18	...	...	...	...	...	191	191	...	−769	−769	...	...	...	...	...	3,264	3,264	...	–
Minor Irrigation and Agricultural Works	19	...	...	185	...	...	137	137	...	...	...	...	3,106	3,106	...	...	50,739	50,739	...	–
OTHER PUBLIC WORKS—																				
Imperial	20	98,601	6,714	5,881	453	4,783	...	4,783	3,131	...	3,131	492	...	492	7,388	6,908	...	6,908	[illegible]	[illegible]
Provincial	21	...	...	...	...	...	...	...	...	...	...	29,391	...	29,391	...	6,60,040	...	6,60,040	[illegible]	[illegible]
Incorporated Local	22	...	...	380	...	...	...	...	397	...	397	...	...	...	3,860	8,254	...	8,254	[illegible]	–
Special Defence Works	23	3,481																		
IRRIGATION—(*Imperial and Provincial.*)																				
Major Works, Working Expenses	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	962	962	..	
Capital Outlay on Irrigation Works	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	33,092	33,092	...	
TOTAL AS ABOVE	26	1,02,082	6,714	6,446	453	4,783	1,457	6,240	3,528	5,539	9,067	29,883	27,445	57,328	11,248	6,75,202	88,034	7,63,236	[illegible]	[illegible]

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.

Vorks Department and its distribution to heads of the Finance and Revenue Accounts 1st March 1904.

(ailways.)

No. of Items	Bengal. Irrigation.	Bengal. Total.	United Provinces of Agra and Oudh. Other Public Works.	United Provinces of Agra and Oudh. Irrigation.	United Provinces of Agra and Oudh. Total.	Punjab. Other Public Works.	Punjab. Irrigation.	Punjab. Total.	North-West Frontier Province. Other Public Works.	North-West Frontier Province. Irrigation.	North-West Frontier Province. Total.	Madras. Other Public Works.	Madras. Irrigation.	Madras. Total.	Bombay. Other Public Works.	Bombay. Irrigation.	Bombay. Total.	Grand Total. Other Public Works.	Grand Total. Irrigation.	Grand Total. Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	11,044	840	5,122	5,962	12,281	...	12,281	...	...	...	−12,659	...	−12,659	−5,296	34,636	29,340	44,730	59,366	1,04,096
2	...	12,778	19,090	4,882	23,972	19,914	...	19,914	...	...	...	27,223	6,585	33,808	18,308	18,727	37,035	3,42,226	35,442	3,77,668
3	..	13,257	31,302	14,146	45,448	8,252	...	8,252	...	...	...	58	...	58	7,401	6,117	13,518	1,58,056	33,820	1,91,876
4	23,729	24,180	...	7,313	7,313	...	50	50	...	...	...	2,597	20,116	22,713	12	1,489	1,501	4,55,882	52,697	5,08,579
5	...	1,447	839	11,007	11,846	146	...	146	...	...	...	−969	...	−969	386	5,104	5,490	6,835	21,804	28,639
6	...	...	440	2,955	3,395	400	...	400	...	...	...	...	...	...	216	906	1,122	24,708	3,861	28,569
7	...	2,422	2,388	4,789	7,177	6,026	...	6,026	...	...	...	3,329	...	3,329	4,191	9,029	13,220	70,908	18,264	89,172
8	13,778	13,778	...	...	...	...	73,656	73,656	...	5,881	5,881	...	1,00,894	1,00,894	...	...	...	...	2,02,497	2,02,497
9	37,507	78,906	54,899	50,214	1,05,113	47,019	73,706	1,20,725	...	5,881	5,881	19,579	1,27,595	1,47,174	25,218	76,008	1,01,226	11,03,345	4,27,751	15,31,096
10	94,159	1,14,316	7,300	16,838	24,138	12,872	55,121	67,993	...	657	657	44,561	1,30,168	1,74,729	20,698	25,544	46,242	2,59,170	3,34,398	5,93,568
11	1,31,666	1,93,222	62,199	67,052	1,29,251	59,891	1,28,827	1,88,718	...	6,538	6,538	64,140	2,57,763	3,21,903	45,916	1,01,552	1,47,468	13,62,515	7,62,149	21,24,664
12	...	8,725	...	...	...	428	...	428	26,340	...	26,340	160	...	160	8,636	1,475	10,111	58,477	55,455	1,13,932
13	1,31,666	2,01,947	62,199	67,052	1,29,251	60,319	1,28,827	1,89,146	26,340	6,538	32,878	64,300	2,57,763	3,22,063	54,552	1,03,027	1,57,579	14,20,992	8,17,604	22,38,596
14	22	2,308	27	1,565	1,592	−510	8,942	8,432	...	...	...	34,705	...	34,705	3,736	7,427	11,163	2,40,859	18,212	2,59,071
15	1,31,644	1,99,639	62,172	65,487	1,27,659	60,829	1,19,885	1,80,714	26,340	6,538	32,878	29,595	2,57,763	2,87,358	50,816	95,600	1,46,416	11,80,133	7,99,392	19,79,525
16	12,710	12,710	...	8,263	8,263	...	...	...	...	90	90	...	84,872	84,872	...	42,954	42,954	...	1,79,536	1,79,536
17	18,528	18,528	...	2,436	2,436	...	−28,772	−28,772	...	446	446	...	5,081	5,081	...	4,550	4,550	...	3,375	3,375
18	48,737	48,737	...	5,062	5,062	...	−57	−57	...	5,143	5,143	...	1,569	1,569	...	5,054	5,054	...	68,194	68,194
19	14,426	14,426	...	1,493	1,493	...	44,528	44,528	...	...	...	...	34,061	34,061	...	22,152	22,152	185	1,70,642	1,70,827
20	...	20,894	6,592	...	6,592	10,450	...	10,450	26,340	...	26,340	1,527	...	1,527	6,176	...	6,176	2,07,774	...	2,07,774
21	...	47,101	26,580	...	26,580	50,318	...	50,318	...	...	...	27,077	...	27,077	33,250	...	33,250	9,11,070	...	9,11,070
22	...	...	29,000	...	29,000	61	...	61	...	...	...	991	...	991	11,390	...	11,390	57,623	...	57,623
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,481	...	3,481
24	37,243	37,243	...	28,113	28,113	...	66,820	66,820	...	859	859	...	1,28,114	1,28,114	..	16,488	16,488	...	2,78,599	2,78,599
25	...	...	...	20,120	20,120	...	37,366	37,366	...	...	...	...	4,066	4,066	...	4,402	4,402	...	99,046	99,046
	1,31,644	1,99,639	62,172	65,487	1,27,659	60,829	1,19,885	1,80,714	26,340	6,538	32,878	29,595	2,57,763	2,87,358	50,816	95,600	1,46,416	11,80,133	7,99,392	19,79,525

N.—Ry and Irrn. Capl. not charged to Revenue.

No. 81.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	STATE						
	Assam-Bengal.	Bengal Central.†	South Behar.	Mymen-singh-Jamalpur.	Brahma-putra-Sultanpur.	Bengal-Nagpur.	Burma.
DURING THE YEAR 1903-1904.	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	331	3,667	1,467	...	...
England	...	...	...	...	...	...	...
Debentures:							
England	...	...	...	...	...	...	...
Debenture Stock:							
England	...	...	...	...	...	...	...
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	331	3,667	1,467	...	...
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	925	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	331	3,667	1,467	−925	...
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India	−81,720	−1,544	−510	2,444	964	634,399	113,526
England	83,629	3,244	...	...	..	571,782	85,191
C. TOTAL	1,909	1,700	−510	2,444	964	1,206,181	198,717
Repayments:							
India	...	...	...	...	...	...	...
England	1,909	133	...	...	...	449	328
D. TOTAL	1,909	133	...	...	...	449	328
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	1,567	−510	2,444	964	1,205,732	198,389
A. + D. TOTAL RECEIPTS	1,909	133	331	3,667	1,467	449	328
B. + C. TOTAL PAYMENTS	1,909	1,700	−510	2,444	964	1,207,106	198,717
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	...	...	...	...	...	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	1,567	...	...	...	593,903	...
TO 31ST MARCH 1904.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	399,732	147,980	186,702	...	...
England	1,500,000	500,000	...	...	...	3,000,000	2,000,000
Debentures:							
Nominal amount	1,355,900	...	...	...	...	4,505,000	...
Cash received ‖	1,353,650	...	...	...	...	4,496,328	...
Debenture Stock:							
Stock represented	...	...	...	...	...	...	1,250,000
Cash received	...	...	...	...	...	...	1,199,819
Capital not bearing Interest:							
India	...	..	...	...	...	...	...
England	15,385	...	...	...	...	17,600	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,869,035	500,000	399,732	147,980	186,702	7,513,928	3,199,8[illegible]
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	500,000	...	—	...	2,760,000	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	18,414	...	...	...	5,008,449	...
ON ACCOUNT OF CAPITAL EXPENDITURE:	2,869,035	1,018,414	399,732	147,980	186,702	15,282,377	3,199,8[illegible]
Net Payments:							
India	1,485,322	403,274	451,935	147,372	184,351	9,765,892	2,093,4[illegible]
England	1,383,713	615,140	...	...	...	5,926,672	1,308,0[illegible]
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 2,869,035	1,018,414	451,935	147,372	184,351	15,692,564	3,401,4[illegible]
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	...	...	608	2,351	...	...
At Debit	...	...	52,203	...	...	410,187	201,6[illegible]

* Excluding East Indian Railway Company, South Indi[an]

† Although for convenience classed among the State Railw[ays]

‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the St[ate]

§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This s[...]

‖ Excluding premium, which is inclu[ded]

¶ Mysore Railway Debenture Capital. The cash received in this case was £1,22[...]

(a) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of Interest on Share Capital paid by

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1903-1904; the RECEIPTS and March 1904; and the BALANCES at that date.

Indian Midland.	Rohilkund and Kumaon.‡	Hard-war-Dehra.	Southern Mahratta (including Mysore Railway).	Ahmed-abad-Parantij.	Tapti Valley.	Ahmedabad Dholka Railway.	TOTAL.	GUARANTEED. Bombay, Baroda and Central India.	GUARANTEED. Madras.	GUARANTEED. TOTAL.	GRAND TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£
...	...	667	...	333	1,54›	5,400	13,405	...	...	...	13,405
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	667	...	333	1,540	5,400	13,405	...	...	...	13,405
...	...	...	...	...	...	...	925	78,275	800	79,075	80,000
...	...	667	...	333	1,540	5,400	12,480	*−78,275*	*−800*	*−79,075*	*−66,595*
221,954	4,672	944	*−33,068*	333	5,115	5,266	872,775	297,685	417,527	715,212	1,587,987
5,029	19,792	...	69,046	...	...	...	837,713	232,562	205,941	438,503	1,270,216
226,983	24,464	944	35,978	333	5,115	5,266	1,710,488	530,247	623,468	1,153,715	2,864,203
...	...	...	...	...	...	...	...	384,635	617,919	1,002,554	1,002,554
86	38	...	2,739	...	...	...	5,682	668	609	1,277	6,959
86	38	...	2,739	...	...	...	5,682	385,303	618,528	1,003,831	1,009,513
226,897	24,426	944	33,239	333	5,115	5,266	1,704,806	144,944	4,940	149,884	1,854,690
86	38	667	2,739	333	1,540	5,400	19,087	385,303	618,528	1,003,831	1,022,918
226,983	24,464	944	35,978	333	5,115	5,266	1,711,413	608,522	624,268	1,232,790	2,944,203
...	...	...	...	...	...	...	...	...	...	...	...
20	24,426	...	...	...	...	...	619,916	...	...	...	619,916
...	...	175,536	8,460	122,800	790,673	58,800	1,890,683	21,672	...	21,672	1,912,355
3,000,000	200,000	...	3,491,540	...	...	...	13,691,540	7,528,628	10,257,630	17,786,258	31,477,798
3,654,100	*§147,000*	...	*1,193,100*	...	...	...	*10,855,100*	*2,927,400*	*1,562,900*	*4,490,300*	*15,345,400*
3,651,994	§160,837	...	1,192,350		...	...	10,855,159	2,926,125	1,561,618	4,487,743	15,342,902
...	...	...	*1,200,000*	...	...	...	*2,450,000*	...	...	...	*2,450,000*
...	...	...	¶1,200,000	...	...	...	2,399,819	...	...	...	2,399,819
...	...	...	34	...	...	...	*34	...	...	...	34
−5,977	...	...	54,923	...	...	...	81,931	28,766	7,274	36,040	117,971
6,646,017	360,837	175,536	5,947,307	122,800	790,673	58,800	28,919,166	10,505,191	11,826,522	22,331,713	51,250,879
1,345,000	...	...	2,129,000	...	...	...	6,734,900	...	...	...	6,734,900
486,188	301,354	...	...	...	...	...	5,814,405	...	...	...	5,814,405
8,477,205	662,191	175,536	8,077,207	122,800	790,673	58,800	41,468,471	10,505,191	11,826,522	22,331,713	63,800,184
5,370,777	209,891	175,674	5,794,570	122,782	790,589	57,514	27,053,364	1,976,697	4,014,146	5,990,843	33,044,207
3,198,261	452,300	...	2,224,750	...	...	...	15,108,849	8,976,261	8,276,360	17,252,621	32,361,470
8,569,038	662,191	175,674	8,019,320	122,782	790,589	57,514	42,162,213	10,952,958	12,290,506	23,243,464	65,405,677
...	...	...	57,887	18	84	1,286	62,234	...	...	...	62,234
91,833	...	138	...	...	...	...	755,976	447,767	463,984	911,751	1,667,727

Railway Company, Limited, and Great Indian Peninsula Railway Company.
this Line is the property of the Bengal Central Railway Company.
Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.
was paid into the Calcutta Treasury, and at the Contract Rate is equivalent to a Sterling payment of £160,837.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
Secretary of State; Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess Capital, respectively.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Exchange Compensation Allowance.

Expenditure £338,702.

	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Amount of each Account. Expenditure.
					£
Exchange Compensation Allowance.	82	Expenditure	249	...	338,702

No. 82.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.	Local
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues:															
Land Revenue	3,506	17,804	7,329	39,362	12,519	46,666	51,256	33,778	10,064	58,506	34,306	3,15,096	25,843	2,88,023	1,230
Opium	...	...	...	...	...	16,079	...	...	...	...	...	16,079	16,079	...	...
Salt	7,058	...	...	...	...	823	...	...	...	8,573	7,709	24,173	22,030	2,143	...
Stamps	...	...	...	...	...	1,067	...	...	...	...	...	1,067	267	800	...
Excise	263	...	...	1,371	...	466	...	...	...	5,715	810	8,625	6,304	2,321	...
Customs	...	...	...	2,115	...	10,443	...	...	...	2,627	11,497	26,682	11,497	15,185	...
Assessed Taxes	...	...	...	17	...	750	...	...	...	...	...	767	383	384	..
Forest	6,547	6,571	2,074	21,494	4,435	7,056	8,896	5,464	703	12,056	12,370	87,666	48,496	39,170	...
TOTAL	17,384	24,375	9,403	64,359	16,954	83,350	60,152	39,242	10,767	87,477	66,692	4,80,155	1,30,899	3,48,026	1,230
Post Office	16,389	...	...	...	...	...	...	...	...	...	...	16,389	16,389	...	...
Telegraph	53,527	...	...	...	...	...	...	...	...	...	...	53,527	53,527	...	...
Mint	5,777	...	...	...	...	...	...	...	...	...	5,782	11,559	11,559	...	...
Salaries and Expenses of Civil Departments:															
General Administration	61,576	16,298	3,834	26,658	8,808	35,177	35,519	22,108	6,242	17,184	23,456	2,56,860	89,304	1,67,556	...
Law and Justice—Courts of Law	8,074	19,323	3,478	49,396	11,654	1,04,665	58,019	61,007	10,327	48,010	67,729	4,81,682	21,879	4,59,803	...
Law and Justice—Jails	7,885	1,852	39	1,996	...	7,816	6,693	3,412	...	3,801	3,719	37,213	7,924	29,289	...
Police	5,329	11,182	3,297	49,897	9,090	36,669	33,545	24,882	5,205	28,915	35,634	2,43,645	13,831	2,29,100	714
Marine	34,293	...	..	4,225	...	8,252	...	...	...	225	945	47,940	34,293	13,647	...
Education	2,526	3,207	...	3,629	1,259	19,149	12,450	6,258	143	14,551	14,245	77,417	2,669	74,748	...
Ecclesiastical	3,755	2,636	250	3,309	508	7,484	10,768	9,418	1,657	11,524	12,555	63,864	63,864	...	...
Medical	6,022	7,806	2,194	11,127	3,771	34,540	27,544	20,080	2,059	25,616	28,442	1,69,201	10,275	1,58,814	112
Political	76,055	1,600	...	6,521	3,476	750	375	9,060	13,603	2,509	26,345	1,40,294	1,13,589	26,705	.
Scientific and other Minor Departments	53,045	1,194	...	2,608	660	8,421	3,803	3,682		5,653	3,089	82,155	63,431	17,916	808
TOTAL	2,58,5[illegible]	65,098	13,092	1,59,366	39,226	2,62,923	2,28,716	1,59,907	39,236	1,57,988	2,16,159	16,00,271	4,21,059	11,77,578	1,634

Miscellaneous Civil Charges:															
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
Stationery and Printing	1,643	264	...	450	178	1,041	1 095	...	...	1,368	645	6,684	1,643	5,041	...
Miscellaneous	...	...	...	1,050	...	469	...	68	...	225	...	1,812	...	1,812	...
TOTAL	1,643	264	...	1,500	178	1,510	1,095	68	..	1,593	645	8,496	1,643	6,853	...
Famine Relief and Insurance:															
Famine Relief	...	99	...	...	...	...	...	...	...	...	...	99	99	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	—12	938	926	926	...	...
Construction of Protective Irrigation Works	3,160	587	...	...	...	1,097	489	...	...	3,091	1,275	9,699	9,699	...	...
TOTAL	3,160	686	...	...	...	1,097	489	...	...	3,079	2,213	10,724	10,724	...	...
Railway Revenue Account:															
State Railways: Working Expenses	1,13,442	26,453	...	20,673	11,190	41,119	18,971	44,595	...	22,337	70,571	3,69,351	3,69,351	...	...
Guaranteed Railways:															
Surplus Profits, Land and Supervision	...	...	...	1,999	...	6,272	3,959	...	...	3,855	6,438	22,523	22,523	...	...
Miscellaneous Railway Expenditure	...	125	...	5	...	2,139	656	210	...	239	1,465	4,839	4,834	5	...
TOTAL	1,13,442	26,578	...	22,677	11,190	49,530	23,586	44,805	...	26,431	78,474	3,96,713	3,96,708	5	...
Irrigation:															
Major Works: Working Expenses	...	...	...	190	...	5,779	8,419	22,253	1,412	..	3,159	41,212	27,222	13,990	...
Minor Works and Navigation	...	...	...	3,806	...	5,240	1,657	2,139	...	312	7,158	20,312	9,297	11,008	7
TOTAL	...	...	...	3,996	...	11,019	10,076	24,392	1,412	312	10,317	61,524	36,519	24,998	7
Other Public Works:															
Military Works	80,959	...	...	1,325	...	...	82	...	...	...	...	82,366	82,366	...	..
Civil Works	3,693	6,513	2,866	17,956	4,385	11,369	19,663	15,624	...	31,360	13,185	1,26,014	9,096	1,09,985	7,533
TOTAL	84,652	6,513	2,866	19,281	4,385	11,369	19,745	15,624	...	31,360	13,185	2,08,980	91,462	1,09,985	7,533
Army Services:															
Army—Effective	(a)12,81,305	...	...	...	...	...	...	...	...	4,35,529	4,71,397	21,88,231	21,88,231	...	...
TOTAL CHARGED AGAINST REVENUE . R	18,35,839	1,23,514	25,361	2,71,179	71,933	4,20,798	3,43,859	2,84,038	51,415	7,43,769	8,64,864	50,36,569	33,58,720	16,67,445	10,404
Railway and Irrigation Capital not charged to Revenue:															
State Railways: Construction	5,962	...	...	...	6,349	6,234	7,188	3,713	...	1,244	...	30,690	30,690	...	...
Irrigation Works: Construction	...	...	1,012	2,631	...	...	6,555	3,078	...	...	...	13,276	13,276	...	...
TOTAL NOT CHARGED TO REVENUE . R	5,962	...	1,012	2,631	6,349	6,234	13,743	6,791	...	1,244	...	43,966	43,966	...	...
GRAND TOTAL . R	18,41,801	1,23,514	26,373	2,73,810	78,282	4,27,032	3,57,602	2,90,829	51,415	7,45,013	8,64,864	50,80,535	34,02,686	16,67,445	10,404
Total Converted into £ at R15 = £1. £											...	338,702	226,846	111,163	693

		R
(a) Bengal Command	.	6,09,170
Punjab do.	.	6,72,135
		R12,81,305

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Sections O to V.—Debt, Deposits, and Advances.

Receipts £137,688,268. Disbursements £133,870,797.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£ (a)
O. Permanent Debt	83	Statement of Permanent Debt	253	2,833,333	836,925	+1,996,408
"	83A	Temporary Debt	254	2,333,333	3,500,000	−1,166,667
P. Unfunded Debt	84	Special Loans	254	...	58	
"	85	Treasury Notes	254	...	...	+770,221
"	86	Deposits of Service Funds	255	96,555	83,739	
"	87	Savings Bank Deposits	256	3,643,472	2,886,009	
Q. Deposits and Advances.	74	Provincial Balances	219	1,381,770	186,511	
"	App. A	Appropriation for Reduction or Avoidance of Debt	...	644,278	...	
"	88	Excluded Local Funds	256	756,891	719,941	
"	89	Railway Funds	257	64,215	66,548	
"	90	Deposits of Sinking Funds	257	9,884	...	
"	...	Gold Reserve Fund	...	5,193,764	5,027,634	+1,973,191
"	92	Departmental and Judicial Deposits	262	17,457,532	17,406,651	
"	For these Accounts, *vide* Appendix A.	Advances		8,663,070	8,864,521	
"		Suspense Accounts		207,422	130,367	
"		Exchange on Remittance Account		15,235	...	
"		Miscellaneous		14,162	33,459	
R. Loans and Advances by Imperial Government.	93	Advances, Repayments, and Balances	274	387,235	500,084	−112,849
R. R. Loans and Advances by Provincial Governments.	93A	Ditto ditto	284	988,400	516,676	+471,724
S. Capital Account of Local Boards.	94	Receipts and Payments	285	...	...	...
T. Remittances	For these Accounts, *vide* Appendix A.	Inland Money Orders		21,415,931	21,419,658	
"		Other Local Remittances		365,450	...	
"		Other Departmental Accounts		231,936	239,263	+1,214,730
"		Remittances between Civil Treasuries and Departments		18,267,359	18,218,587	
"	95	Remittance Account between England and India	286	13,206,935	12,395,373	
U. Secretary of State's Bills.	96	Bills drawn and discharged	288	21,659,303	21,674,459	
V. Cash Balance	97	Opening and Closing Balances	289	17,850,203	19,164,334	
		TOTAL		137,688,268	133,870,797	

(a) Net figure carried to Account No. 1 B is 2,146,825. The difference of 150,417 is made up of 128,032 and 22,385, being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, respectively, *vide* notes (a) and (b) on page 253.

No. 83.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1904, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	1st April 1903.	31st March 1904.
Debt bearing Interest:		
In India . . . . . . £	78,212,570	79,466,301
In England . . . . . . £	130,258,563	131,008,146
	208,471,133	210,474,447
Debt not bearing Interest:		
In India . . . . . . £	156,807	149,901
In England . . . . . . £	37,698	37,698
	194,505	187,599
	208,665,638	210,662,046

	Amount, 1st April 1903.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1904.
IN INDIA.	R	R	R	R	R	R	R
IMPERIAL LOANS BEARING INTEREST.							
4½ per cent. Loan for Indore State Railway . .	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 " Railway Loan from Nawab of Rampur .	47,00,000	...	...	47,00,000	...	...	47,00,000
4 " Gwalior Loan of 1887	2,54,00,000	...	...	2,54,00,000	12,00,000	...	2,42,00,000
3½ " Loan of 1842-43	23,62,25,100	...	37,500	23,62,62,600	...	9,00,500	23,53,62,100
3½ " " 1854-55	32,18,99,500	...	9,75,200	32,28,74,700	...	15,94,400	32,12,80,300
3½ " " 1st May 1865	34,94,65,300	...	35,12,400	35,29,77,700	...	6,86,300	35,22,91,400
3½ " " 1879	4,51,16,600	...	42,300	4,51,58,900	...	11,99,900	4,39,59,000
3½ " " 1900-1901	5,38,12,200	2,00,00,000	...	7,38,12,200	...	1,82,300	7,36,29,900
3 " " 1896-97	11,07,08,300	...	2,000	11,07,10,300	...	...	11,07,10,300
TOTAL IMPERIAL DEBT in INDIA bearing Interest R	1,17,23,27,000	2,00,00,000	45,69,400	1,19,68,96,400	12,00,000	45,63,400	1,19,11,33,000
LOANS NOT BEARING INTEREST.							
4½ per cent. Transfer Loan of 1870 . . .	13,900	...	...	13,900	...	...	13,900
4½ " " " 1878 . . .	2,200	...	...	2,200	...	...	2,200
Transfer Loan of 1879, 4½ per cent. portion . .	61,000	...	...	61,000	7,500	...	53,500
4 per cent. Loan of 1832-33	1,95,840	...	...	1,95,840	...	...	1,95,840
4 " " 1835-36	1,57,400	...	...	1,57,400	2,500	2,000	1,52,900
4 " " 1842-43	7,12,200	...	...	7,12,200	4,700	...	7,07,500
4 " " 1854-55	5,13,600	...	...	5,13,600	14,500	...	4,99,100
4 " Transfer Loan of 22nd April 1854 . .	14,217	...	...	14,217	...	...	14,217
4 " " " 1st May 1865 . .	3,93,663	...	...	3,93,663	23,100	2,000	3,68,563
Reduced 4 per cent. Loan of 16th January 1879 .	80,000	...	...	80,000	11,700	...	68,300
4 per cent. Promissory Notes for Mysore Family .	8,590	...	...	8,590	...	...	8,590
4 " East Indian Railway Commuted Stock .	1,050	...	...	1,050	...	...	1,050
3½ " Loan of 1853-54	56,400	...	...	56,400	...	...	56,400
3½ " " 1893-94	1,37,500	...	...	1,37,500	33,600	2,000	1,01,900
4½ per cent. Nagpur-Raipur Railway Debenture Loan	750	...	...	750	...	...	750
4 " Ghazipur-Dildarnagar " " "	1,800	...	...	1,800	...	...	1,800
4 " Cawnpur-Furruckabad " " "	2,000	...	...	2,000	...	...	2,000
TOTAL DEBT in INDIA not bearing Interest . R	23,52,110	...	...	23,52,110	97,600	6,000	22,48,510
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per cent. Muttra-Hathras Light Ry. Debenture Loan	11,800	...	...	11,800	...	...	11,800
4 " Cawnpur and Achneyra " " "	1,400	...	...	1,400	...	...	1,400
4 " Cawnpur-Achneyra Section, Rajputana-Malwa Railway " "	8,42,000	...	...	8,42,000	...	...	8,42,000
TOTAL PROVINCIAL DEBT in INDIA bearing Interest R	8,55,200	...	...	8,55,200	...	...	8,55,200

4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In Bengal	1,687	...	...	1,687	25	...	1,662
" United Provinces of Agra and Oudh	813	...	...	813	...	...	813
" Punjab	587	...	...	587	...	...	587
" Madras	788	...	...	788	...	...	788
" Bombay	2,475	...	...	2,475	...	...	2,475
TOTAL GOVT. STOCK NOTES bearing Interest . R	6,350	...	...	6,350	25	...	6,325
TOTAL DEBT in INDIA . R	1,17,55,40,660	2,00,00,000	45,69,400	1,20,01,10,060	12,97,625	45,69,400	1,19,42,43,035
TOTAL DEBT IN INDIA CONVERTED INTO £ AT R15=1 £	78,369,377	1,333,333	304,627	80,007,337	86,508	304,627	79,616,202
Do. BEARING INTEREST . £	78,212,570	1,333,333	304,627	79,850,530	80,002	304,227	79,466,301
Do. NOT BEARING INTEREST . £	156,807	...	...	156,807	6,506	400	149,901
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per cent. Stock	62,968,106	...	...	62,968,106	(a) 128,032 (b) 22,385	...	62,817,689
India 3 " Stock	48,635,384	1,500,000	...	50,135,384	...	...	50,135,384
India 2½ " Stock	11,892,207	...	...	11,892,207	...	...	11,892,207
East Indian Railway Debenture Stock 4½ per cent.	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 "	348,666	...	...	348,666	...	...	348,666
South Indian Railway Debenture Stock 4½ "	425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent.	2,701,450	...	...	2,701,450	...	...	2,701,450
Great Indian Peninsula Railway Debentures	1,852,100	...	...	1,852,100	600,000	...	1,252,100
TOTAL DEBT in ENGLAND bearing Interest . £	130,258,563	1,500,000	...	131,758,563	750,417	...	131,008,146
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per cent. Stock	9,443	...	...	9,443	...	...	9,443
India 4 per cent. Stock	7,338	...	...	7,338	...	...	7,338
TOTAL DEBT in ENGLAND not bearing Interest . £	37,698	...	...	37,698	...	...	37,698
TOTAL DEBT in ENGLAND . £	130,296,261	1,500,000	...	131,796,261	750,417	...	131,045,844
TOTAL DEBT £	208,665,638	2,833,333	304,627	211,803,598	836,925	304,627	210,662,046
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	65,887,044	1,500,000	304,627	67,691,671	(c) 836,925	(d) 4,312,343	62,542,403
For Railways	117,897,284	658,691	4,007,716	122,563,691	...	...	(e) 122,563,691
For Irrigation	24,881,310	674,642	...	25,555,952	...	...	25,555,952
TOTAL . £	208,665,638	2,833,333	4,312,343	215,811,314	(c) 836,925	4,312,343	210,662,046

(c) This amount is shown in the General Account, page 31, as follows:—

	India.	England.	TOTAL.
	£	£	£
Under Permanent Debt Discharged			
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £3,004,620 under "Railway Revenue Account," (*see* also Sinking Fund Account on this page)	86,508	600,000	686,508
On account of Eastern Bengal Railway Sinking Fund do. do.	...	75,865	128,032 (bracketing 75,865, 5,656 and 46,511)
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	5,656	
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which £2,739 is charged to State Railways' Interest on Debt	...	46,511	
	...	2,606	22,385 (bracketing 2,606 and 19,779)
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £20,790 is charged to Interest on Debt	...	19,779	
	86,508	750,417	836,925

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict., C. 206, and Section 2 (*a*) of 44 and 45 Vict. C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 1s. 4d. the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,573,467	80,765	541,055	67,713	4,911,021	13,174,621
India Debt purchased and cancelled to 31st March 1903: India 4, 3½ and 3 per cent. Stocks	1,129,390	5,493	67,078	3,761	576,152	1,781,874
(*a*) India Debt purchased and cancelled during the year ended 31st March 1904:						
India 3½ per cent. Stock purchased with £70,766, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof	36,847	221	3,089	132	26,968	128,032 (bracketing both rows)
India 3½ per cent. Stock purchased with £63,957 being Interest on the amounts standing to the credit of the Funds	38,608	189	2,308	127	19,543	
INDIA DEBT PURCHASED AND CANCELLED £	1,204,845	5,903	72,475	4,020	622,663	1,909,906
Balance of India Debt issued as above, outstanding on 31st March 1904. India 3½ per cent. Stock† £11,033,152; India 3 per cent. Stock 224,446; India 3½ per cent. Rupee Debt 7,117 . £	6,368,622	74,862	468,580	63,693	4,288,958	11,264,715

† India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(*b*) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £23,529 towards the redemption of Debt incurred in excess of money raised thereby.

(*d*) Includes £4,007,716 transferred to Debt for Railways.

(*e*) Falls short of the aggregate of the totals of columns 4 and 19 in the Summary of Capital Expenditure, Account No. 75, by £6,474,836 on account of (1) the exclusion of £6,932,612 Capital outlay on State Railways met from funds raised by Companies, and (2) the inclusion of £457,776 the net discount involved in raising the money for the purchase of the Oudh and Rohilkhand and South Indian Railway and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

No. 83A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1904.

		Balance, 1st April 1903.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1904.
INDIA.						
Temporary Loan from Gwalior	R		50,00,000	50,00,000	...	50,00,000
Converted into £ at R15 = £1	£	...	333,333	333,333	...	333,333
ENGLAND.						
Temporary Loans on security of India Bills .	£	3,500,000	2,000,000	5,500,000	3,500,000	2,000,000
TOTAL .	£	3,500,000	2,333,333	5,833,333	3,500,000	2,333,333

No. 84.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1904.
	R	R	R	R	R
INDIA, GENERAL.					
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p.c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras) . . .	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras) . . .	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.) .	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL . R	11,09,148	...	11,09,148	...	11,09,148
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	(a) 29,59,858	...	29,59,858	700	29,59,158
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	99,96,420	...	99,96,420	175	99,96,245
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	..	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL . R	1,48,70,081	...	1,48,70,081	875	1,48,69,206
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	...	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.) . . .	9,11,548	...	9,11,548	...	9,11,5[illegible]
GRAND TOTAL . .	1,69,02,037		1,69,02,037	875	1,69,01[illegible]
Grand Total converted into £ at R15 = £1 . £	1,126,802		1,126,802	58	1,12[illegible]

No. 85.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Issues in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
INDIA, GENERAL.	R	R	R	R	R
Treasury Notes at $3\frac{3}{4}$ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,50[illegible]
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.) . . .	3,73,800	...	3,73,800	...	3,73,8[illegible]
Non-transferable Treasury Notes at 4 per cent. . .	71,619	...	71,619	...	71,6[illegible]
TOTAL . R	4,47,919	...	4,47,919	...	4,47,9[illegible]
Total converted into £ at R15 = £1 . £	29,861	...	29,861	...	29,8[illegible]

(a) Differs from last year's closing balance by 1 for correction since made.

No. 86.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Repayments in 1903-1904.	Balance, 31st March 1904.
	(a) R	R	R	R	R
INDIA, GENERAL.					
Uncovenanted Service Family Pension Fund . .	1,47,21,388	12,14,743	1,59,36,131	11,10,354	1,48,25,777
Bengal and Madras Services Family Pension Fund .	...	170	170	170	...
TOTAL .	1,47,21,388	12,14,913	1,59,36,301	11,10,524	1,48,25,777
MADRAS.					
Military Assistant Surgeons' Fund	(a)3,52,161	29,304	3,81,465	25,628	3,55,837
BOMBAY.					
Uncovenanted Service Family Pension Fund .	(a)22,94,823	2,04,111	24,98,934	1,19,935	23,78,999
TOTAL R	1,73,68,372	14,48,32^	1,88,16,700	12.56,087	1,75,6c,613
Total converted into £ at R15 = £1 . £	1,157,892	96,555	1,254,447	83,739	1,170,708

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1904.

BANK ACCOUNTS.	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Repayments in 1903-1904.	Balance, 31st March 1904.
POST OFFICE SAVINGS BANKS:	R	R	R	R	R
India, General . . . . . . R	11,42,15,535	5,01,27,002	16,43,42,537	4,10 05,819	12,33,36,718
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	(a)30,85,839	5,49,461	36,35,300	2,91,443	33,43,857
Central Provinces	36,241	9,386	45,6?7	5,300	40,327
Assam	7,255	2,192	9,447	779	8,668
Bengal	20,33,623	4,47,074	24,80,697	2,29,943	22,50,754
United Provinces of Agra and Oudh . . .	12,85,175	2,88,416	15,73,591	1,12,356	14,61,235
Punjab	(a)54,17,752	9,95,681	64,13,433	5,36,890	58,76,543
TOTAL . R	1,18,65,885	22,92,210	1,41,58.095	11,76,711	1,29,81,384
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	53,65,636	8,01,336	61,66,972	5,05,438	56,61,534
FOREST OFFICERS' PROVIDENT FUND:					
India, General	4,87,937	1,15,089	6,03 026	26,846	5,76,180
Madras	58,764	12,452	71,216	...	71,216
Bombay	91,230	25,360	1,16,590	4,458	1,12,132
TOTAL . R	6,37,931	1,52,901	7 90,832	31,304	7,59,528
POLICE OFFICERS' PROVIDENT FUND:					
India, General	6,130	8,047	14,177	1,430	12,747
Central Provinces and Berar	(a)37,290	13,471	50,761	4,725	46,036
Burma	47,556	23,198	70,754	2,538	68,216
Bengal	(a)88,172	36,450	1,24,622	5,184	1,19,438
United Provinces of Agra and Oudh . .	(a)75,304	31,879	1,07,183	2,646	1,04,537
Punjab	60,482	32,269	92,751	13,727	79,024
Madras	59,027	24,280	83.307	...	83,307
Bombay	46,956	23,511	70,467	2,890	67,577
TOTAL . R	4,20,017	1,93,105	6,14,022	33,140	5,80,882
CEMETERY ENDOWMENT FUND.					
India	9,218	905	10.123	...	10,123
Central Provinces	5,429	1,254	6,683	...	6,683
Burma	9,964	610	10,574	...	10,574
Assam	2,690	319	3,009	...	3,009
Bengal	17,544	4,098	21,642	...	21,642
United Provinces of Agra and Oudh . .	32,222	4,566	36,788	...	36,788
Punjab	17,865	2,960	20,825	...	20,825
North-West Frontier Province . . .	2,538	450	2,988	...	2,988
Madras	...	5,577	5,577	...	5,577
Bombay	46,519	2,616	49,135	...	49,135
TOTAL . R	1,43,989	23,355	1,67,344	..	1,67,344
Carried forward .	13,26,49,893	5,35,89,909	18,62,39 802	4,27,52,412	14,34,87,390

(a) Differs from last year's closing balance by : for corrections since made.

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1904—*continued.*

BANK ACCOUNTS - *contd.*	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Repayments in 1903-1904.	Balance, 31st March 1904.
	R	R	R	R	R
Brought forward	13,26,49,893	5,35,89,909	18,62,39,802	4,27,52,412	14,34,87,390
FINANCIAL DEPARTMENT PROVIDENT FUND:					
India, General	69,884	26,387	96,271	507	95,764
OPIUM DEPARTMENT PROVIDENT FUND:					
Bengal	27,990	24,192	52,182	93	52,089
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND:					
India, General	13,294	15,418	28,712	334	28,378
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND:					
India, General	...	11,540	11,540	19	11,521
TOTAL BANK ACCOUNTS R	13,27,61,061	5,36,67,446	18,64,28,507	4,27,53,365	14,36,75,142
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	(*a*) 46,430	1,17,303	1,63,733	70,116	93,617
HINDU FAMILY ANNUITY FUND:					
India, General	(*b*) 45,341	66,163	1,11,504	73,863	37,641
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	1,23,162	22,915	1,46,077	17,263	1,28,814
LOCAL FUND PENSION FUND:					
Bombay	1,00,296	44,386	1,44,682	99,617	45,065
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	3,443	28,023	31,466	27,229	4,237
POST OFFICE LIFE INSURANCE FUND:					
India, General	22,10,639	6,40,858	28,51,497	1,73,452	26,78,045
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	3,22,752	64,977	3,87,729	75,229	3,12,500
TOTAL SPECIAL ACCOUNTS R	28,52,063	9,84,625	38,36,688	5,36,769	32,99,919
GRAND TOTAL	13,56,13,124	5,46,52,071	19,02,65,195	4,32,90,134	14,69,75,061
Grand Total converted into £ at R15=£1 £	9,040,875	3,643,472	12,684,347	2,886,009	9,798,338

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	R	R	R	R	R
India, General	4,84,230	21,69,071	26,53,301	19,37,012	7,[illegible]
Central Provinces and Berar	4,38,243	6,32,016	10,70,259	8,78,413	1,9[illegible]
Burma	(*a*)5,22,566	12,66,032	17,88,598	13,08,490	4,80,[illegible]
Assam	11,297	26,433	37,730	24,027	13,7[illegible]
Bengal	(*a*)4,95,190	8,67,195	13,62,385	8,11,220	5,51,[illegible]
United Provinces of Agra and Oudh	3,03,288	13,41,872	16,45,160	13,38,773	3,06,[illegible]
Punjab	1,95,674	9,17,538	11,13,212	8,69,444	2,43,[illegible]
North-West Frontier Province	1,11,188	2,25,594	3,36,782	2,35,885	1,00,[illegible]
Madras	4,97,323	11,06,281	16,03,604	8,64,008	7,39,[illegible]
Bombay	(*a*)5,87,552	28,01,332	33,88,884	25,31,850	8,57,[illegible]
TOTAL R	36,46,551	1,13,53,364	1,49,99,915	1,07,99,122	42,0[illegible]
Total converted into £ at R 15=£1 £	243,103	756,891	999,994	719,941	28[illegible]

(*a*) Differs from last year's closing balance by 1 for corrections since made.
(*b*) Ditto ditto by 2 ditto ditto.

No. 89.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
INDIA, GENERAL.	R	R	R	R	R
Bombay, Baroda and Central India Railway.					
Educational Fund	5,194	8,811	14,005	8,593	5,412
Fire Insurance Fund	18,082	16,605	34,687	1,041	33,646
Guarantee and Contractors' Security Fund	98,599	93,263	1,91,862	82,551	1,09,311
Provident Fund	1,98,746	4,61,724	6,60,470	5,61,206	99,264
Fine Fund	2,808	6,109	8,917	4,472	4,445
Shareholders' Interest Deposit Fund	2,307	1,432	3,739	1,392	2,347
Sundry Deposit Fund	84,633	29,875	1,14,508	72,440	42,068
Madras Railway.					
Guarantee and Contractors' Security Fund	6,23,527	64,135	6,87,662	31,473	6,56,189
Provident Fund	94,748	2,81,270	3,76,018	2,35,048	1,40,970
TOTAL R	11,28,644	9,63,224	20,91,868	9,98,216	10,93,652
Total converted into £ at R15 = £1 £	75,243	64,215	139,458	66,548	72,910

No. 90.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
BOMBAY.	R	R	R	R	R
Deposits of Sinking Funds (Victoria Dock Loan)	(a) 12,28,956	1,48,268	13,77,224	...	13,77,224
Converted into £ at R15 = £1 £	81,931	9,884	91,815	...	91,815

(a) Differs from last year's closing balance by 1 for correction since made.

No. 91.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD RESERVE FUND, for the Year ended 31st March 1904.

Balance, 1st April 1903.	Net profits on Coinage during the year.	Interest on Investments.	Total Receipts.	Charges.	Balance, 31st March 1904.
£	£	£	£	£	£
3,811,358	2,627,575	106,614	6,545,547	1,452	6,544,095

No. 91A.—STATEMENT showing the form in which the BALANCE of the GOLD RESERVE FUND was held on 31st March 1904.

	£
In 2½ per cent. Consolidated Stock of the nominal value of £6,043,758	5,538,730
In 2¾ per cent. National War Loans Stock „ 322,896	314,790
In 3 per cent. Local Loans Stock „ 330,223	323,000
In 3 per cent. Transvaal Government Guaranteed Stock „ 209,594	200,000
In Gold in India	417
Balance due to the Fund from the Treasury Balances	167,158
TOTAL	6,544,095

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	R	R	R	R	R
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	1,44,571	5,04,452	6,49,023	4,44 859	2,04,164
Civil Courts' Deposits	(a) 61,610	3,26,619	3,88,229	2,66,899	1,21,330
Criminal Courts' Deposits	7,154	22,459	29,613	17,569	12,044
Personal Deposits	(a) 3,55,324	35,71,791	39,27,115	35,24,674	4,02,441
Municipal Funds	1,17,630	5,72,429	6,90,059	5,29,727	1,60,332
Renewal Fees, Government Promissory Notes	5,016	12,877	17,893	11,123	6,770
Trust Interest Fund	3,558	74,02,034	74,05,592	74,03,440	2,152
Deposits for Government Loans (temporary)	...	1,710	1,710	1,710	...
Deposits of deceased officers and men of the Native Army	(a) 4,902	2,910	7,812	1,007	6,805
Deposit Account of Mr. Phipp's Donation	3,06,277	5,10,224	8,16,501	7,75,000	41,501
Other Deposits.					
Military Deposits — Bengal Command	1,40,846	1,43,294	2,84,140	1,75,705	1,08,435
Military Deposits — Punjab "	1,80,428	4,08,150	5,88,578	3,09,967	2,78,611
Trust Interest Account (Military) — Bengal Command	2,018	23,622	25,640	23,288	2,352
Trust Interest Account (Military) — Punjab "	589	28,485	29,074	28,249	825
Marine Deposits	18,811	44,510	63,321	40,640	22,681
Public Works Deposits (Other Public Works)	4,98,847	13,07,271	18,06,118	12,47,993	5,58,125
Public Works Deposits (Irrigation)	(a) 3,979	12,047	16,026	13,752	2,274
Public Works Deposits (Railway Capital)	(a) 6,13,776	7,33,785	13,47,561	8,29,088	5,18,473
Public Works Deposits (Railway Revenue)	(a) 14,75,063	80,10,488	94,85,551	81,15,274	13,70,277
State Railway Fine Fund (Railway Revenue)	(a) 2,822	9,427	12,249	7,619	4,630
Telegraph Deposits	9,506	1,74,445	1,83,951	1,63,346	20,605
Telegraph Fine Fund	13,769	7,441	21,210	8,364	12,846
Telegraph Furniture Fund	1,982	1,067	3,049	943	2,106
Trust Interest Account (Post Office)	17	6,880	6,897	6,857	40
Void Money Orders (Post Office)	(a) 1,48,156	4,17,314	5,65,470	4,66,308	99,162
Short payments on account of Money Orders (Post Office)	968	22,595	23 563	22,605	958
Foreign Money Orders (Post Office)	(a) −10,62,579	2,08,01,862	1,97,39,283	2,03,73,875	−6,34,592
British Postal Orders (Post Office)	(a) 1,96,882	13,60,974	15,57,856	13,27,301	2,30,555
Dead Accounts, Savings Bank (Post Office)	5,26,514	39,531	5,66,045	10,543	5,55,502
District Post Charges (Post Office)	(a) 60	11 19,139	11,19,199	11,19,132	67
Money Order Cheques (Post Office)	59,028	1,68,64,124	1,69,23,152	1,68,95,151	28,001
Deposits on account of ferry charges in Kashmir (Post Office)	...	156	156	155	1
Deposits for Government Loans (Post Office)	...	1,450	1,450	1,450	...
Customs Duty on Foreign Parcels (Post Office)	643	7,729	8 372	7 487	88[illegible]
Aligarh Workshop Cheques (Post Office)	(a) 16,916	2,41,834	2,58,750	2,30,401	28[illegible]
Other deposits (Post Office)	(a) 24,441	2,36,665	2,61,106	2,44,145	16[illegible]
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	−13,318	170	−13,148	22	−13,1[illegible]
TOTAL . R	38,66,206	6,49,51,960	6,88,18,166	5,46,45,708	41,72[illegible]
Carried forward . R	38,66,206	6,49,51,960	6,88,18,166	6,46,45,708	41,72[illegible]

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904—*continued.*

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	R	R	R	R	R
Brought forward . R	38,66,206	6,49,51,960	6 88,18,166	6,46,45,708	41,72,458
CENTRAL PROVINCES AND BERAR.					
Civil Deposits.					
Revenue Deposits	(*a*) 1,29,778	3,10,880	4,40,658	1,88,676	2,51,982
Civil Courts' Deposits	7,34,986	19,76,711	27,11,697	18,79,285	8,32,412
Criminal Courts' Deposits	25,549	41,846	67,395	43,021	24,374
Personal Deposits	5,82,489	45,61,462	51,43,951	45,14 739	6,29,212
Municipal Funds	5,03,207	18,63,234	23,66,441	17,66,519	5,99,922
Forest Deposits	46	781	827	698	129
Trust Interest Fund	120	1,06,025	1,06,145	1,05,060	1,085
Deposits for work done for public bodies or individuals	(*a*)—*16*	273	257	51	206
Other Deposits.					
Public Works Deposits (Other Public Works) .	1,23,196	1,93,180	3,16,376	2,03,697	1,12,679
Public Works Deposits (Irrigation) . . .	71,349	60,611	1,31,960	41,571	90,389
Public Works Deposits (Railway Capital) . .	38,641	1,81,727	2,20,368	1,70,828	49,540
Public Works Deposits (Railway Revenue) . .	1,71,248	6,10,716	7,81,964	5,77,526	2,04,438
State Railway Fine Fund (Railway Revenue) . .	(*a*) 4,310	15,598	19,908	16,899	3,009
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	—*4,958*	3,60,038	3,55,080	4,70,888	—*1,15,808*
TOTAL . R	23,79,945	1,02,83,083	1,26,63,027	99,79,458	26,83,569
BURMA.					
Civil Deposits.					
Revenue Deposits	(*a*) 3,74,947	17,62,408	21,37,355	16,70,605	4,66,750
Civil Courts' Deposits	3,16,377	9,75,708	12,92,085	10,65,260	2,26,825
Personal Deposits	4,20,174	33,15,786	37,35,960	33,72,189	3,63,771
Municipal Funds	8,05,234	24,45,593	32,50,827	25,92,490	6,58,337
Marine Deposits	2,924	8,512	11,436	7,646	3,790
Forest Deposits	91	3,764	3,855	2,355	1,500
Trust Interest Fund	289	24,253	24,542	24,423	119
Deposits for work done for public bodies or individuals	(*a*) 22,730	83,526	1,06,256	81,576	24,680
Deposits of the Tea Cess Fund	...	98	98	94	4
Other Deposits.					
Public Works Deposits (Other Public Works) .	(*a*) 4,19,993	21,89,061	26,09,054	19,73,532	6,35,522
Public Works Deposits (Irrigation) . . .	18,998	68,524	87,522	54,859	32,663
Public Works Deposits (Railway Capital) . .	164	1,521	1,685	1,685	...
Public Works Deposits (Railway Revenue) . .	(*a*) 1,40,164	7,80,684	9,20,848	7,65,924	1,54,924
State Railway Fine Fund (Railway Revenue) . .	(*a*) 11,492	18,385	29,877	21,227	8,650
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	23,713	...	23,713	1,184	22,529
TOTAL . R	25,57,290	1,16,77,823	1,42,35,113	1,16,35,049	26,00,064
ASSAM.					
Civil Deposits.					
Revenue Deposits	(*a*) 2,43,833	2,54,283	4,98,116	2,84,359	2,13,757
Civil Courts' Deposits	58,576	1,14,565	1,73,141	1,04,840	68,301
Personal Deposits	(*a*) 63,552	12,40,773	13,04,325	12,58,977	45,348
Municipal Funds	53,766	2,65,693	3,19,459	2,60,743	58,716
Trust Interest Fund	(*a*) 83	10,603	10,686	10,629	57
Deposits for work done for public bodies or individuals	904	1,152	2,056	1,137	919
Other Deposits.					
Public Works Deposits (Other Public Works) .	32,806	89,830	1,22,636	91,919	30,717
Public Works Deposits (Railway Capital) . .	74,187	57,447	1,31,634	1,24,016	7,618
Public Works Deposits (Railway Revenue) . .	97,871	8,56,104	9,53,975	8,60,885	93,090
State Railway Fine Fund (Railway Revenue) . .	(*a*) 9,568	3,848	13,416	2,458	10,958
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	3,244	89,878	93,122	83,153	9,969
TOTAL . R	6,38,360	29,84,176	36,22,566	30,83,116	5,39,450
Carried forward . R	94,41,831	8,98,97,041	9,93,38,872	8,93,43,331	99,95,541

(*a*) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904—*continued.*

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	R	R	R	R	R
Brought forward . R	94,41,831	8,98,97,041	9,93,38,872	8,93,43,331	99,95,541
BENGAL.					
Civil Deposits.					
Revenue Deposits	(a)25,82,288	37,30,656	63,12,944	38,94,261	24,18,683
Civil Courts' Deposits	(a)60,08,950	1,18,95,936	1,79,04,886	1,24,84,816	54,20,070
Criminal Courts' Deposits	3,97,556	4,51,832	8,49,388	5,04,699	3,44,689
Personal Deposits	19,78,985	1,10,23,942	1,30,02,927	1,07,60,216	22,42,711
Municipal Funds	(a)5,41,903	32,51,162	37,93,065	31,54,951	6,38,114
Presidency Bank Deposits	(a)12,043	2,260	14,303	14,302	1
Trust Interest Fund	12,156	10,58,846	10,71,002	10,60,110	10,892
Port Trust Deposits	4,557	1,33,543	1,38,100	78,027	60,073
Deposits for Government Loans (temporary)	...	39	39	39	...
Deposits for work done for public bodies or individuals	(a)10,24,735	21,73,274	31,98,009	27,78,767	4,19,242
Deposits of the Tea Cess Fund	...	2,69 756	2,69,756	2,66,202	3,554
Other Deposits.					
Public Works Deposits (Other Public Works)	1,04,735	3,77,476	4,82,211	3,40,566	1,41,645
Public Works Deposits (Irrigation)	93,968	2,58,691	3,52,659	1,82,948	1,69,711
Public Works Deposits (Railway Capital)	(a)74,012	2,57,208	3,31,220	2,85,614	45,606
Public Works Deposits (Railway Revenue)	8,39,752	54,98,231	63,37,983	54,47,516	8,90,467
State Railway Fine Fund (Railway Revenue)	(a)15,920	46,223	62,143	43,762	18,381
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	18,22,763	17,68,575	35,91,338	22,26,611	13,64,727
TOTAL . R	1,55,14,323	4,21,97,650	5,77,11,973	4,35,23,407	1,41,88,566
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	9,03,582	27,15,594	36,19,176	26,78,128	9,41,048
Civil Courts' Deposits	38,43,670	90,68,544	1,29,12,214	85,15,950	43,96,264
Criminal Courts' Deposits	1,54,190	4,62,208	6,16,398	4,69,952	1,46,446
Personal Deposits	20,14,569	2,37,34,081	2,57,48,650	2,37,98,981	19,49,669
Municipal Funds	14,71,796	55,16,158	69,87,954	57,89,557	11,98,397
Forest Deposits	(a)964	267	1,231	267	964
Trust Interest Fund	7,266	5,21,605	5,28,871	4,79,533	49,338
Deposits for Government Loans (temporary)	...	50,229	50,229	50,229	...
Deposits for work done for public bodies or individuals	...	5,652	5,652	2,321	3,331
Other Deposits.					
Public Works Deposits (Other Public Works)	(a)1,16,812	2,80,800	3,97,612	2,29,579	[illegible]
Public Works Deposits (Irrigation)	38,699	1,04,706	1,43,405	1,13,032	[illegible]
Public Works Deposits (Railway Capital)	99,346	1,00,591	1,99,937	75,150	[illegible]
Public Works Deposits (Railway Revenue)	(a)6,39,527	22,66,089	29,05,616	22,85,241	[illegible]
State Railway Fine Fund (Railway Revenue)	(a)5,167	12,987	18,154	17,045	[illegible]
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	38,836	1,36,187	1,75,023	1,67,090	[illegible]
TOTAL . R	93,34,424	4,49,75,698	5,43,10,122	4,46,72,055	[illegible]
Carried forward . R	3,42,90,578	17,70,70,389	21,13,60,967	17,75,38,793	[illegible]

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904—*continued.*

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	R	R	R	R	R
Brought forward . R	3,42,90,578	17,70,70,389	21,13,60,967	17,75,38,793	3,38,22,174
PUNJAB.					
Civil Deposits.					
Revenue Deposits	(a)19,03,154	43,18,898	62,22,052	43,29,642	18,92,410
Personal Deposits	(a)10,13,552	82,57,016	92,70,568	78,14,465	14,56,103
Municipal Funds	14,50,093	49,41,475	63,91,568	47,98,602	15,92,966
Forest Deposits	95	...	95	95	...
Trust Interest Fund	24,808	1,92,787	2,17,595	2,16,400	1,195
Other Deposits.					
Public Works Deposits (Other Public Works) .	3,14,656	6,68,958	9,83,614	7,83,594	2,00,020
Public Works Deposits (Irrigation) . . .	1,90,671	3,16,866	5,07,537	3,33,682	1,73,855
Public Works Deposits (Railway Capital) . .	(a)72,495	...	72,495	58,381	14,114
Public Works Deposits (Railway Revenue) . .	10,99,228	63,53,642	74,52,870	64,27,295	10,25,575
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	81,359	1,89,380	2,70,739	1,93,259	77,480
TOTAL . R	61,50,111	2,52,39,022	3,13,89,133	2,49,55,415	64,33,718
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	(a)2,20,199	5,89,194	8,09,393	5,17,048	2,92,345
Personal Deposits	2,34,382	23,73,516	26,07,898	23,06,536	3,01,362
Municipal Funds	(a)2,09,082	5,10,305	7,19,387	5,55,889	1,63,498
Trust Interest Fund	338	5,746	6,084	4,355	1,729
Other Deposits.					
Public Works Deposits (Irrigation)	2,525	11,300	13,825	5,011	8,814
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a)2,500	9,773	12,273	10,513	1,760
TOTAL . R	6,69,026	34,99,834	41,68,860	33,99,352	7,69,508
MADRAS.					
Civil Deposits.					
Revenue Deposits	20,59,556	26,74,805	47,34,361	25,68,565	21,65,796
Civil Courts' Deposits	24,15,312	53,14,348	77,29,660	47,85,278	29,44,382
Criminal Courts' Deposits	68,718	1,10,255	1,78,973	1,09,461	69,512
Personal Deposits	(a)12,49,776	1,06,60,123	1,19,09,899	1,06,29,724	12,80,175
Municipal Funds	7,45,559	33,80,427	41,25,986	32,35,112	8,90,874
Trust Interest Fund	9,550	14,81,552	14,91,102	14,74,724	16,378
Deposits of deceased officers and men of the Native Army	810	321	1,131	274	857
Deposits for work done for public bodies or individuals	(a)40,632	1,61,931	2,02,563	1,41,414	61,149
Administrator General's Deposits	8	...	8	...	8
Deposits of Tea Cess Fund	...	12,682	12,682	10,385	2,297
Other Deposits.					
Military Deposits	33,548	1,68,637	2,02,185	1,51,654	50,531
Trust Interest Account (Military)	57	10,656	10,713	10,563	150
Public Works Deposits (Other Public Works) .	2,12,006	3,40,671	5,52,677	3,56,700	1,95,977
Public Works Deposits (Railway Capital) . .	67,986	3,42,951	4,10,937	3,67,376	43,561
Public Works Deposits (Railway Revenue) . .	(a)66,849	3,99,549	4,66,398	3,69,976	96,422
State Railway Fine Fund (Railway Revenue) . .	12,839	12,509	25,348	4,325	21,023
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	56,158	23,94,699	24,50,857	25,19,991	*—69,134*
TOTAL . R	70,39,364	2,74,66,116	3,45,05,480	2,67,35,522	77,69,958
Carried forward . R	4,81,49,079	23,32,75,361	28,14,24,440	23,26,29,082	4,87,95,358

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904—*continued.*

	Balance 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	R	R	R	R	R
Brought forward . R	4,81,49,079	23,32,75,361	28,14,24,440	23,26,29,082	4,87,95,358
BOMBAY.					
Civil Deposits.					
Revenue Deposits	(*a*)8,59,990	23,54,955	32,14,945	22,38,286	9,76,659
Civil Courts' Deposits	8,71,832	31,05,410	39,77,242	31,74,269	8,02,973
Criminal Courts' Deposits	32,560	95,950	1,28,510	89,481	39,029
Personal Deposits	(*a*)14,68,675	1,13,50,794	1,28,19,469	1,09,94,059	18,25,410
Municipal Funds	7,30,793	26,89,376	34,20,169	27,05,730	7,14,439
Marine Deposits	9,299	40,453	49,752	31,836	17,916
Forest Deposits	(*a*) 1,25,354	1,75,134	3,00,488	1,65,572	1,34,916
Trust Interest Fund	5,582	20,38,834	20,44,416	20,39,945	4,471
Deposits for Government Loans (temporary) . .	...	4,408	4,408	4,408	...
Deposits of deceased officers and men of the Native Army	2,433	2,395	4,828	1,120	3,708
Deposits for work done for public bodies or individuals	1,786	5,091	6,877	6,580	297
Administrator General's Deposits . . .	(*a*)6,230	...	6,230	1,611	4,619
Deposits of the Tea Cess Fund	...	4,379	4,379	4,162	217
Other Deposits.					
Military Deposits	(*a*)1,18,900	6,16,241	7,35,141	4,85,225	2,49,916
Trust Interest Account (Military) . . .	1,536	53,653	55,189	54,797	392
Public Works Deposits (Other Public Works) .	1,99,785	4,70,708	6,70,493	4,83,015	1,87,478
Public Works Deposits (Irrigation) . . .	(*a*)1,81,023	3,31,011	5,12,034	3,78,269	1,33,765
Public Works Deposits (Railway Capital) . .	22,913	17,979	40,892	24,846	16,046
Public Works Deposits (Railway Revenue) . .	7,71,187	51,08,303	58,79,490	51,34,574	7,44,9[illegible]
State Railway Fine Fund (Railway Revenue) .	(*a*)7,409	19,666	27,075	16,539	10,53[illegible]
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	*—2,37,750*	1,02,872	*—1,34,878*	4,36,352	—5,71,2[illegible]
TOTAL . R	51,79,537	2,85,87,612	3,37,67,149	2,84,70,67[illegible]	52,96,[illegible]
GRAND TOTAL . R	5,33,28,616	26,18,62,973	31,51,91,589	26,10,99,758	5,40,91,[illegible]
Grand Total converted into £ at R15 = £1 . £	**3,555,241**	**17,457,532**	**21,012,773**	**17,406,651**	**3,606,[illegible]**

(*a*) Differs from last year's closing balance by 1 for corrections since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Alirajpur State	1,00,000	...	1,00,000	8,000	92,000	1,00,000	4 per cent.	...
Banswara State	60,000	1,90,000	2,50,000	21,912	2,28,088	2,50,000	4 "	3,088
Barwani State	1,50,000	...	1,50,000	30,000	1,20,000	1,50,000	4 "	...
Berar Famine Loan	74,63,991	...	74,63,991	3,58,248	71,05,743	1,40,95,608	3½ "	3,41,752
Bhumia Chief, Mewar	62,200	...	62,200	...	62,200	62,200	4 "	...
Bikaner State	12,00,000	...	12,00,000	2,53,082	9,46,918	12,00,000	4 "	1,26,378
Bundi State	1,58,924	...	1,58,924	...	1,58,924	3,00,000	4 "	...
Dhar State	3,00,000	...	3,00,000	50,000	2,50,000	3,00,000	4 "	11
Dungarpur State	3,60,000	...	3,60,000	25,000	3,35,000	3,60,000	4 "	495
Hyderabad State	1,85,00,000	...	1,85,00,000	8,54,685	1,76,45,315	2,00,00,000	4 "	2,45,315
Jaisalmer Durbar	71,000	51,333	1,22,333	...	1,22,333	3,00,000	4 "	431
Jobat State	75,000	...	75,000	...	75,000	75,000	4 "	(a) —5
Jaora State	5,00,000	...	5,00,000	...	5,00,000	5,00,000	4 "	...
Jhabua State	3,77,000	...	3,77,000	...	3,77,000	3,77,000	4 "	3,075
Kishenghar State	1,15,000	...	1,15,000	35,000	80,000	1,50,000	4 "	...
Kotah Durbar	12,42,360	...	12,42,360	...	12,42,360	12,42,360	4 "	...
Marwar Durbar	35,35,000	...	35,35,000	50,000	34,85,000	35,35,000	4 "	82,700
Mewar Durbar	1,12,372	...	1,12,372	1,12,372	...	5,00,000	4 "	...
Mewar Hilly Tracts	1,50,779	...	1,50,779	9,106	1,41,673	1,50,779	4 "	...
Pertabghar State	5,20,138	1,39,387	6,59,525	3,508	6,56,017	6,59,500	4 "	33,892
Rewa State	7,00,000	...	7,00,000	1,00,000	6,00,000	9,38,457	4 "	28,000
Sahawal Durbar	1,000	...	1,000	1,000	...	2,000	4 "	...
Sailana State	20,000	...	20,000	...	20,000	20,000	4 "	...
Shahpura Chief	1,00,000	...	1,00,000	15,000	85,000	1,00,000	4 "	4,000
Sirohi State	2,19,575	...	2,19,575	18,741	2,00,834	2,30,000	4 "	1,259
Sitamao State	...	1,20,000	1,20,000	...	1,20,000	1,20,000	4 "	...
Sultan of Muskat	...	1,81,956	1,81,956	42,165	1,39,791	1,86,355	4 "	...
Tonk State	6,14,876	...	6,14,876	1,07,727	5,07,149	6,70,000		2,273
TOTAL	3,67,09,215	6,82,676	3,73,91,891	20,95,546	3,52,96,345			8,72,664
Carried forward	3,67,09,215	6,82,676	3,73,91,891	20,95,546	3,52,96,345			8,72,664

(a) The amount represents refund of interest recovered in excess.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	3,67,09,215	6,82,676	3,73,91,891	20,95,546	3,52,96,345			8,72,664
CENTRAL PROVINCES AND BERAR.								
Khairagarh State	73,736	...	73,736	23,877	49,859	1,20,000	4 per cent.	...
Nandgaon State	1,96 809	...	1,96,809	34,839	1,61,970	2,50,506	4 "	...
Patna State	24,203	...	24,203	24,203	...	28,500	4 "	...
Sakti State	18,434	...	18,434	17,257	1,177	25,000	4 "	...
TOTAL	3,13,182	...	3,13,182	1,00,176	2,13,006			...
BENGAL.								
Cooch Behar State for Railway	2,65,999	...	2,65,999	88,292	1,77,707	10,00,000	4 "	11,708
PUNJAB.								
Jind State	7,79,946	...	7,79,946	1,89,431	5,90,515	8,75,000	4 "	70,569
Patiala State	...	10,00,000	10,00,000	...	10,00,000	10,00,000	4 "	10,372
TOTAL	7,79,946	10,00,000	17,79,946	1,89,431	15,90,515			80,941
BOMBAY.								
Káthiáwár Agency.								
Bábra Thána	(a) 1,35,584	...	1,35,584	5,402	1,30,182	1,35,584	4 "	...
Bajana State	(a) 2,11,343	...	2,11,343	36,194	1,75,149	2,11,343	4 "	...
Ba Saheb Ba of Rajkot	33,000	...	33,000	33,000	...	33,000	4 "	1,652
Bhadva Táluka	(a) 11,040	...	11,040	2,550	8,490	11,040	4 "	...
Bhaya Hathia and others of Bhaya Vadar under Bagasra	(a) 284	...	284	42	242	284	4 "	...
Bhoika Thána	(a) 69 589	...	69,589	3,060	66,529	69,589	4 "	...
Chamardi Thána	(a) 4,307	...	4,307	14	4,293	4,307	4 "	...
Chok Thana	(a) 220	...	220	...	220	220	4 "	...
Chotila Thána	(a) 3,41,765	...	3,41,765	24,564	3,17,201	3,41,765	4 "	
Chotila Thána for Champa Tank	...	80	80	...	80	80	4 "	...
Chotila Thána for Molwi work	...	5,455	5,455	...	5,455	5,455	4 "	...
Chuda Táluka	33,800	1,23,978	1,57,778	...	1,57,778	1,57,778	4 "	...
Dasda Thána	(a) 1,389	...	1,389	361	1,028	1,389	4 "	...
Dasda Patri Canal Work	(b) ...	6,403	6,403	...	6,403	6,403	4 "	...
Dasda Mulgirasias	(a) 635	...	635	...	635	635	4 "	...
Dathia Thana	(a) 970	...	970	...	970	970	4 "	...
Dedan Thana for Wangadhra Tank Work	...	22,924	22,924	...	22,924	22,924	4 "	...
Dhrafa Thána	(a) 65,424	...	65,424	18,016	47,408	65,424	4 "	...
Dhrángadhra State	9,71,017	...	9,71,017	...	9,71,017	9,71,017	4 "	...
Dhrol State	92,000	...	92,000	...	92,000	92,000	4 "	...
Gadka Táluka	6,250	...	6,250	...	6,250	6,250	4 "	...
Gavridad Taluka	(a) 5,640	...	5,640	...	5,640	5,640	4 "	...
Gohel Pratab Singhji of Limda	10,093	...	10,093	...	10,093	10,093	4 "	...

Gohel Ratansingji of Limda	(a) 3,409	...	3,409	1,433	1,976	3,623	4	„	...
Harsur Munsur through Megha Mansar of Mota Barman	(a) 700	...	700	...	700	700	4	„	...
Jadeja Harsingji of Lodhika	(a) 6,990	...	6,990	...	6,990	6,990	4	„	...
Do. Ratansinghji of Lodhika	10,275	...	10,275	...	10,275	10,275	4	„	...
Jalia Davani Talukdar	9,900	...	9,900	...	9,900	9,900	4	„	...
Japti Estates under Babra Thána	(a) 99,736	...	99,736	41	99,695	99,736	4	„	...
Ditto under Bhoika Thána	(a) 64,489	1,650	66,139	5,280	60,859	64,489	4	„	...
Ditto under Chamardi Thana	(a) 41,458	...	41,458	...	41,458	41,458	4	„	...
Ditto under Chok Thána	2,105	...	2,105	...	2,105	2,105	4	„	...
Ditto under Chotila Thána	(a) 2,58,980	10,000	2,68,980	5,667	2,63,313	2,58,980	4	„	...
Ditto under Datha Thana	83	...	83	...	83	83	4	„	...
Ditto under Dhrafa Thána	(a) 23,617		23,617	...	23,617	23,617	4	„	...
Ditto under Lakhapadar Thána	(a) 65,092	...	65,092		65,092	65,092	4	„	...
Ditto under Lodhika Thana	(a) 12,328	...	12,328	...	12,328	12,328	4	„	...
Ditto under Songad Thanas	(a) 23,689	...	23,689	2,100	21,589	23,089	4	„	...
Ditto under Wadhan District Thána	(a) 85,921	2,500	88,421	4,882	83,539	85,921	4	„	...
Jorawarkhan of Bantwa	10,375	...	10,375	10,375	...	10,375	4	„	...
Khan Shri Samatkhan of Sardargad	32,000	...	32,000	1,067	30,933	32,000	4	„	...
Khan Shri Haji Mahomed, Khan of Bantwa	600	...	600	600	...	600	4	„	...
Khan Shri Rustam Khanji of Bantwa	17,460	...	17,460	...	17,460	17,460	4	„	...
Khan Sri Sardar Mahomed Khanji of Sardargad	(a) 4,754	...	4,754	4,754	...	8,900	4	„	...
Khári Bágasra (Vala Rama Harsur)	(a) 96,475	...	96,475	19,209	77,266	96,475	4	„	...
Khirasra Táluka	11,250	...	11,250	...	11,250	11,250	4	„	...
Kotda Sángani Táluka	1,81,850	...	1,81,850	...	1,81,850	1,81,850	4	„	...
Kotharia Táluka	5,000	...	5,000	...	5,000	5 000	4	„	...
Kotila Jotmal Champri of Dedan	(a) 3,567	...	3,567	...	3,567	3,567	4	„	...
Kotila Raning of Dedan	(a) 16,215	...	16,215	1,000	15,215	16,215	4	„	...
Kotila Unad Bhan and Suraj Bhim of Dedan	(a 19,369	...	19,369	...	19,369	19,369	4	„	...
Lakhapadar Thána	(a) 47,075	...	47,075	32,388	14,687	47,075	4	„	...
Lathi Táluka	(a) 3,837	...	3 837	...	3,837	41,600	4	„	...
Lodhika Thána	(a) 23,622	...	23,622	16,178	7,444	23,622	4	„	4
Mália Táluka	1,87,592	...	1,87,592	...	1,87,592	1,87,592	4	„	..
Mália State for Máliá Works	...	10,092	10,092	...	10,092	10,092	4	„	...
Malik Ala Dadkhan of Dasda	(a) 23,109	...	23,109	9,066	14,043	23,109	4	„	...
Malik Jenken Khan do.	(a) 42,640	...	42,640	15,000	27,640	42,640	4	„	...
Malik Hussein Mahomed Khanji, son of Malik Jessarkhan of Dasda	(a) 29,510	...	29,510	5,500	24,010	29,510	4	„	...
Malik Saheb of Dasda	(a) 20,000	...	20,000	2,500	17,500	20,000	4	„	...
Malik Dada Saheb of Dasda	(a) 24,600	...	24,600	7,000	17,600	24,600	4	„	...
Megha Mansar of Mota Barman	(a) 2,042	...	2,042	444	1,598	2,374	4	„	...
Melani Bhagders of Jhinjuvada	(a) 64,714	...	64,714	9,525	55,189	64,714	4	„	...
Mengni Táluka	19,950	...	19,950	...	19,950	19,950	4	„	...
Muli State	69,127	1,800	70,927	70,927	...	1,09,400	4	„	...
Carried forward	36,59,855	1,84,882	38,44,737	3,48,139	34,96,598				1,656
	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573				9,65,313

(a) Revised balances due to re-distribution of advances.
(b) Last year's closing balance re-distributed.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue
	R	R	R	R	R	R		R
Brought forward	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573			9,65,313
	36,59,855	1,84,882	38,44,737	3,48,139	34,96,598			1,656
BOMBAY—*contd.*								
Kathiawar Agency—contd.								
Naga Vala of Bhilka for Bhilka Tank	...	2,281	2,281	...	2,281	2,281	4 per cent.	...
Navanagar State	10,00,000	...	10,00,000	5,00,000	5,00,000	15,00,000	4 "	...
Navania Táluka	16,000	...	16,000	...	16,000	16,800	4 "	...
Páliyád Thána and Japti Estates under Paliyád Thána	(*a*) 2,20,658	1,750	2,22,408	4,933	2,17,475	2,23,214	4 "	...
Páliyád Thána for Sudama Tank Work	...	8,509	8,509	...	8,509	8,509	4 "	...
Patdi Táluka	(*a*) 1,281	...	1,281	...	1,281	1,281	4 "	...
Ranchodji Pati Jhinjuvada	(*a*) 2,344	...	2,344	...	2,344	2,344	4 "	...
Rajkot State	1,93,500	...	1,93,500	45,000	1,48,500	2,26,500	4 "	...
Rájpára Táluka	(*a*) 12,947	...	12,947	...	12,947	24,947	4 "	...
Rajpur Táluka	(*a*) 22,726	...	22,726	...	22,726	22,726	4 "	...
Rasani shareholders of Jhinjuvada	(*a*) 1,02,716	...	1,02,716	5,597	97,119	1,02,716	4 "	...
Rasulkhan of Dasda	(*a*) 29,692	...	29,692	3,108	26,584	29,692	4 "	...
Rozwa of Jhinjuvada	(*a*) 5,487	...	5,487	...	5,487	5,487	4 "	...
Sáyla State	94,000	12,000	1,06,000	...	1,06,000	1,06,000	4 "	...
Songad Thána	(*a*) 3,919	...	3,919	12	3,907	3,919	4 "	...
Vadali Táluka	5,800	...	5,800	257	5,543	5,800	4 "	...
Vála Ala Bhim	44,700	...	44,700	4,306	40,394	44,700	4 "	...
Vála Bhim Valera of Jetpur	21,160	...	21,160	...	21,160	21,160	4 "	...
Vála Kala Bhan of Luni	14,200	...	14,200	3,000	11,200	14,200	4 "	...
Vála Godad and Vajsur Punja of Jetpur	48,000	...	48,000	...	48,000	48,000	4 "	...
Vála Nág Hamir of Jetpur	23,468	...	23,468	3,000	20,468	24,198	4 "	...
Vála Nája Kála of Bhilka	89,900	...	89,900	...	89,900	89,900	4 "	...
Vála Jasa Rukhad of Jetpur	46,661	...	46,661	10,000	36,661	46,661	4 "	...
Vála Unad Valera and Giga Rána of Chital	15,100	...	15,100	...	15,100	15,100	4 "	...
Vála Vajsur Valera	(*a*) 42,690	...	42,690	500	42,190	42,690	4 "	...
Valas Kanthad Ram and others of Jhanka under Bagasra	(*a*) 44	...	44	44	...	44	4 "	...
Valas Vira and Ráma Mula of Bagasra	(*a*) 33,218	...	33,218	5,983	27,235	43,218	4 "	...
Vanode Taluka	52,060	...	52,060	1,060	51,000	75,291	4 "	...
Virpur Estate	(*a*) 38,530	...	38,530	...	38,530	38,530	4 "	...
Vithalgad Táluka	(*a*) 4,959	...	4,959	750	4,209	6,459	4 "	...
Wadhawán State	4,92,000	...	4,92,000	...	4,92,000	4,92,000	4 "	...
Wadhawán District Thána	(*a*) 54,983	...	54,983	5,572	49,411	54,983	4 "	...
Wadia Estate	8,000	...	8,000	8,000	...	10,000	4 "	...
Wánkáner State	4,53,998	...	4,53,998	25,300	4,28,698	4,54,500	4 "	...
[illegible] GOVERNMENT LOANS	...	71,163	71,163	...	71,163	71,163	4 "	...

Pálanpur Agency.

Pálanpur Agency.								
Pálanpur Durbar	12,29,897	...	12,29,897	46,402	11,83,495	12,29,897	4 per cent.	...
Rádhanpur State	4,96,109	...	4,96,109	30,000	4,66,109	4,96,109	4 "	...
Thána Circles and Small States in Pálanpur.								
Malik Jorawarkhan of Wariah	(a) 83	...	83	...	83	83	4 "	...
Political Superintendent, Pálanpur (for Thána Circles and small States.)	(a) 4,97,776	...	4,97,776	433	4,97,343	5,28,000	4 "	...
Political Superintendent, Pálanpur (for Chiefs, etc., in the Agency)	(a) 77,189	...	77,189	18,527	58,662	77,189	4 "	...
Thána Circles and small States (for Seeds and Cattle)	(a) 39,336	...	39,336	18,086	21,250	39,336	4 "	62
Tharad State	(a) 91,278	...	91,278	4,390	86,888	91,278	4 "	171
Thakor Sardarsingji of Deodar	(a) 33,077	...	33,077	1,834	31,243	33,077	4 "	...
Do. Anandsingji of do.	(a) 21,659	...	24,659	769	23,890	24,659	4 "	...
Do. of Bhorol	(a) 11,107	...	11,107	1,342	9,765	11,107	4 "	...
Thara Talukdars	(a) 18,667	...	18,667	1,898	16,769	18,667	4 "	...
Váv State	(a) 77,651	...	77,651	5,374	72,277	77,651	4 "	118
Mahi Kántha Agency.								
Agarsingji Madhoji of Mahomedpura	600	...	600	60	540	600	4 "	...
Prabhat singji, son of Agarsingji of Varsoda	819	...	819	130	689	917	4 "	...
Ambliára Táluka	2,801	...	2,801	778	2,023	3,505	4 "	...
Takhatsingji, son of Anupsingji Bhimji of Maguna	380	...	380	55	325	400	4 "	...
Bavisi Thána	(a) 1,59,899	...	1,59,899	13,956	1,45,943	1,60,308	4 "	...
Bhagdars of Tezpara	5,635	...	5,635	590	5,045	5,900	4 "	...
Bhalusna Taluka	594	...	594	...	594	750	4 "	...
Bolundra Taluka	1,311	...	1,311	143	1,168	1,332	4 "	...
Dedhrota Táluka	1,000	...	1,000	100	900	1,000	4 "	...
Deloli Taluka	300	...	300	69	231	300	4 "	...
Gabat Táluka	5,224	...	5,224	1,045	4,179	5,355	4 "	...
Gadhwáda Thána	(a) 43,099	...	43,099	2,049	41,050	45,120	4 "	...
Gambhirsingji of Varsoda	1,378	...	1,378	276	1,102	1,383	4 "	...
Ghodásar Táluka	5,264	...	5,264	150	5,114	6,517	4 "	...
Gulabsingji Gobarsingji of Maguna	400	...	400	80	320	400	4 "	...
Hadol Taluka	802	...	802	162	640	1,000	4 "	...
Hamirsing Mosangji of Maguna	360	...	360	56	304	400	4 "	...
Hathiji Ranchorji of Maguna	360	...	360	56	304	400	4 "	...
Himatsingji of Likhi	4,850	...	4,850	485	4,365	5,250	4 "	...
Idar State	8,05,120	50,000	8,55,120	52,597	8,02,523	9,20,910	4 "	10,477
Ilol Táluka	21,832	...	21,832	2,700	19,132	23,114	4 "	...
Jagatsingji Rupsingji of Maguna	360	...	360	56	304	400	4 "	...
Jethaji Hazursinji of Maguna	450	...	450	70	380	500	4 "	...
Carried forward	1,05,14,263	3,30,585	1,03,44,848	11,79,279	96,65,569			12,484
	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573			9,65,313

(a) Revised balances due to re-distribution of advances.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573			9,65,313
	1,05,14,263	3,30,585	1,08,44,848	11,79 279	96,65,569			12,484
BOMBAY—*contd.*								
Mahi Kántha Agency—contd.								
Kadoli Táluka	800	...	800	400	400	800	4 per cent.	...
Katosan Táluka	25,108	...	25,108	1,100	24,008	28,6:4	4 "	...
Katosan Thana	(a) 47,955	...	47,955	3,509	44.446	49,853	4 "	...
Khadul Táluka	10,000	...	10,000	1,000	9,000	10,000	4 "	34
Khan Shri Kesarising, Bhupatsingji of Sunthal	700	...	700	...	700	700	4 "	...
Khedwada Táluka	1,800	...	1,800	360	1,440	1,800	4 "	...
Kotharna Taluka	200	...	200	25	175	250	4 "	...
Devising, son of Madhoji Anandaji of Maguna	364	...	364	76	288	400	4 "	...
Magodi Táluka	4 362	...	4 362	1,462	2,900	5,503	4 "	...
Malpur State	13,498	...	13,498	...	13,498	15,000	4 "	
Mia Mota Mia of Dabha	6,531	...	6,531	500	6 031	6,532	4 "	...
Mohanpur State	21,434	...	21,434	2,382	19,052	24,586	4 "	...
Palaj Táluka	1,499	...	1,499	...	1,499	1,700	4 "	...
Pethapur Táluka	2,548	...	2,548	325	2,223	3,248	4 "	...
Pol State	17,803	...	17,803	1,780	16,0 3	18,007	4 "	...
Pratapsingji Punaji of Mahomedpura	900	...	900	180	720	900	4 "	...
Prempur Táluka	750	...	750	750	...	750	4 "	...
Rámas Táluka	1,185	...	1,185	171	1,014	1,458	4 "	...
Ranason Táluka	4,500	...	4,500	...	4,500	5 000	4 "	...
Rasiji Mulji of Mahomedpura	300	...	300	59	241	300	4 "	...
Rupal Táluka	2,925	...	2,925	...	2,925	3,250	4 "	...
Sábar Kántha Thána	15,860	...	15,860	842	15,018	20,945	4 "	...
Sadra Bazar	189	...	189	109	80	360	4 "	...
Satlasna Táluka	2,595	...	2,595	349	2,246	3,000	4 "	...
Sathamba Táluka	430	...	430	350	80	500	4 "	...
Shareholders of Maguna	351	...	351	..	351	500	4 "	...
Shareholders of Ijpara	1,442	...	1,442	302	1,140	1,500	4 "	...
Shareholders of Ranipura	200	...	200	47	153	250	4 "	...
Shareholders of Rampura	700	...	700	150	550	750	4 "	...
Sudasna Táluka	3,300	...	3,300	330	2,970	3,300	4 "	...
Tajpuri Táluka	1,250	...	1,250	250	1,000	1,250	4 "	...
Timba Táluka	166	...	166	66	100	500	4 "	...
Umuri Táluka	937	...	937	221	716	1,050	4 "	...
Vadgaum Táluka	7,200	...	7,200	730	6,470	7,750	4 "	...
Vakatsingji of Hapa	3,125	...	3,125	625	2,500	3,125	4 "	...

Vakatsingji of Hapa

Vaktapur Táluka	800	...	800	271	529	800	4 ,,		...
Vátrak Kantha Thána	29,138	...	29,138	283	28,855	31,888	4 ,,		...
Danasingji, son of Virji Jethaji of Maguna	384	...	384	96	288	400	4 ,,		...
Wásna Táluka	11,546	...	11,546	2,440	9,106	13,613	4 ,,		...
GUARANTEED LOANS REPLACED BY GOVERNMENT LOANS	...	6,000	6,000	...	6,000	6,000	4 ,,	3	...
Rewa Kántha Agency.									
Agar Estate	2,065	...	2,065	...	2,065	2,300	4 ,,		...
Amrapur Estate	224	...	224	25	199	250	4 ,,		...
Anghad do.	556	...	556	85	471	770	4 ,,		...
Bálásinor State	1,66,465	...	1,66,465	50,000	1,16,465	1,75,000	4 ,,		...
Chhotta Udepur State	40,323	...	40,323	15,323	25,000	50,000	4 ,,		...
Chudeswar Estate	(a)925	...	925	175	750	925	4 ,,		...
Dhari do.	673	...	673	102	571	750	4 ,,		...
Gotardi do.	112	...	112	12	100	125	4 ,,		...
Itwad do.	539	...	539	60	479	600	4 ,,		...
Jambu Ghoda State	5,000	...	5,000	3,000	2,000	5,000	4 ,,		...
Jesar Estate	164	...	164	16	148	165	4 ,,		...
Jiral Kamosli	(a) 459	...	459	300	159	600	4 ,,		...
Kasla Pagina Muwada	60	...	60	6	54	60	4 ,,		...
Mevli Estate	404	...	404	45	359	450	4 ,,		...
Moka Pagina Muwada	179	...	179	18	161	180	4 ,,		...
Moti Varnoli	148	...	148	33	115	165	4 ,,		...
Nahara	54	...	54	6	48	60	4 ,,		...
Nalia Estate	(a)445	...	445	50	395	445	4 ,,		...
Nangaon Estate	(a)725	...	725	175	550	725	4 ,,		...
Nani Varnoli	134	...	134	15	119	150	4 ,,		...
Palasni Estate	(a)4,474	...	4,474	724	3,750	5,375	4 ,,		...
Poicha do.	449	...	449	60	389	500	4 ,,		...
Raika Estate	550	...	550	77	473	550	4 ,,		...
Rajpipla State	5,80,004	...	5,80,004	1,00,003	4,80,001	6,25,000	4 ,,		...
Rana of Mandwa	17,997	...	17,997	2,720	15,277	20,000	4 ,,		...
Regan Estate	(a)240	...	240	50	190	240	4 ,,		...
Sanjeli State	10,000	...	10,000	5,000	5,000	10,000	4 ,,		...
Sunth State	30,000	...	30,000	...	30,000	30,000	4 ,,		...
Thakor of Alwa	(a)172	...	172	78	91	200	4 ,,		...
Thakor of Bhadarwa	13,000	...	13,000	1,300	11,700	13,000	4 ,,		...
Vadia Estate	(b) 154	...	154	...	154	200	4 ,,		...
Vaktapur do.	269	...	269	41	228	300	4 ,,		...
Vanmala do.	1,445	...	1,445	...	1,445	1,500	4 ,,		...
Varnolmal do	418	...	418	47	371	465	4 ,,		...
Vasan Sevda Estate	(a)558	...	558	175	383	600	4 ,,		...
Zumkha Estate	202	...	202	22	180	225	4 ,,		...
	1,16,38,624	3,36,585	1,19,75,209	13,80,562	1,05,94,647				12,518
Carried forward	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573				9,65,313

(a) Revised balances due to re-distribution of advances.
(b) Differs from last year's closing balance by 1 for corrections since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1903.	Amount Advanced.	TOTAL	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO NATIVE STATES—*contd.*	R	R	R	R	R	R		R
Brought forward	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573			9,65,313
	1,16,38,624	3,36,585	1,19,75,209	13,80,562	1,05,94,647			12,518
BOMBAY—*contd.*								
Bijapur Agency.								
Daphlapur State	12,000	...	12,000	2,000	10,000	12,000	4 per cent.	...
Jath State	5,65,000	...	5,65,000	...	5,65,000	5,65,000	4 ,,	...
Kolhápur and Southern Maratha Country.								
Wadi Estate	3,000	...	3,000	1,120	1,880	5,000	4 ,,	...
Kaira Agency.								
Cambay State	...	1,00,000	1,00,000	1,00,000	...	2,25,000	4 ,,	2,505
Surat Agency.								
Dharampur State	1,02,489	...	1,02,489	17,261	85,228	1,40,000	4 ,,	...
TOTAL	1,23,21,113	4,36,585	1,27,57,698	15,00,943	1,12,56,755			15,023
TOTAL LOANS TO NATIVE STATES . R	5,03,89,455	21,19,261	5,25,08,716	39,74,388	4,85,34,328			9,80,336
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Municipality Consolidated Loan	24,36,790	...	24,36,790	3,64,583	20,72,207	78,31,200	4½ per cent.	99,731
Ditto ditto	...	5,00,000	5,00,000	5,00,000	...	15 00,000	4 ,,	3,452
Ditto Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ ,,	79,425
Ditto Port Trust Consolidated Loan	19,39 997	...	19,39 997	3,43,680	15,96,317	53,40,349	4½ ,,	82,455
Ditto ditto for construction of Kidderpore Dock	2,87,70,566	...	2,87,70,566	...	2,87,70,566	2,87,70,566	4 ,,	11,50,823
TOTAL	3,49,12,353	5,00,000	3,54,12,353	12,08,263	3,42,04,090			14,15,886
MADRAS.								
Madras Municipality (Water-supply)	14,30,000	...	14,30,000	...	14,30,000	14,30,000	4 ,, (b)	57,200
Ditto Harbour Trust	41,56,052	...	41,56,052	10,000	41,46,052	61,98,018	4½ ,,	1,67,738
TOTAL	55,86,052	...	55,86,052	10,000	55,76,052			2,24,938
BOMBAY								
Bombay Municipality (Water-supply)	(a) 24,58,261	...	24,58,261	15,905	24,42,356	37,30,053	4 ,,	98,071
Bombay Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	2,88,00,000	4, 3½ & 3 ,,	3,37,335
Ditto ditto, for Loans bearing interest under Act I and VI of 1873 and 1879	2,02,04,501	...	2,02,04,501	5,626	2,01,98,875	2,11,70,754	4½ ,,	18,18,264
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	2,43,857	...	2,43,857	5,626	2,38,231	8,44,679	*Nil.*	...
TOTAL	3,27,06,744	...	3,27,06,744	27,157	3,26,79,587			22,53,670
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. . R	7,32,05,149	5,00,000	7,37,05,149	12,45,420	7,24,59,729			38,94,494

LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmer Municipality	2,31,944	...	2,31,944	13,335	2,18,609	3,63,000	5 & 4 per cent.	11,271
Bangalore Civil and Military Station Municipality	69,408	...	69,408	9,548	59,860	1,00 000	4 "	2,681
Mercara Municipality (Water works)	3,000	...	3,000	1,000	2,000	5,000	4 "	120
Quetta ditto (Consolidated Loan)	37,417	...	37,417	6,316	31,101	1,05,278	4½ "	1,684
TOTAL	3,41,769	...	3,41,769	30,199	3,11 570			15,756
CENTRAL PROVINCES AND BERAR.								
Akola Municipality	88,200	...	88,200	...	88 200	1,26,000	*Nil*	...
Amraoti Camp Municipality	4,677	...	4,677	719	3,958	5,000	6 per cent.	281
TOTAL	92,877	...	92,877	719	92,158			281
N.-W. FRONTIER PROVINCE.								
Harripur Municipality	25,090	...	25,090	1,277	23,813	31,000	4 "	1,004
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES R	4,59,736	...	4,59,736	32,195	4,27,541			17,041
LOANS TO RAILWAY COMPANIES.								
INDIA, GENERAL.								
Kalka-Simla Railway Company	50,50,000	45,00,000	95,50,000	...	95,50,000	...	4 "	2,63,184
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL								
Amir Mahommed Khan Shadazai	2,873	...	2,873	256	2,617	3,000	5 "	144
Arbab Badal Jan Ahmed Khanzai	5,981	...	5,981	501	5,480	8,300	5 "	299
Chandi Ram Bania	7,000	...	7,000	1,400	5,600	7,000	4 "	266
Dewan of the Khwaja Saheb's Dargah	...	...	...	...	...	49,650	5 "	3
Fakhruddin Khan	900	...	900	300	600	1,500	5 "	48
Iran Khan	1,700	...	1,700	300	1,400	2 000	4 "	68
Malik Nador	738	...	738	738	...	2,000	5 "	42
Messrs. Md. Ali Brothers of Quetta	20,000	...	20,000	...	20,000	20,000	4½ "	1,550
Carried over	39,192	...	39,192	3,495	5,697			2,420

(*a*) Differs from last year's closing balance by 1 for corrections since made.

(*b*) Two per cent. additional appropriated to form Sinking Fund.

No. 93—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	39,192	...	39,192	3,495	35,697			2,420
INDIA GENERAL—*contd.*								
Mir Hazar Ghazni Marri Rasaldar Mani Levies	2,698	...	2,698	165	2,533	3,000	5 per cent	135
Mir Md. Hussain	11,000	...	11,000	1,000	10,000	12,000	5 "	550
Multan Thakurate	17,000	...	17,000	5,000	12,000	22,000	4 "	..
Pishin Horse dealers	4,119	...	4,119	1,334	2,785	10,000	4 "	166
Sayid Wali Shah	2,400	...	2,400	600	1,800	3,000	4 "	103
Sirdar Bahadur Akbar Khan	3,250	...	3,250	675	2,575	6,000	*Nil*	...
Sirdar Bahadur Bangal Khan	1,000	...	1,000	450	550	4,000	"	...
Sirdar Bakhtiar Khan and Mir Hasil Khan, Rustomzais	7,000	...	7,000	600	6,400	7,000	4 per cent.	280
Talukdars of Ajmer	903	...	903	...	903	8,25,000	5 "	2,250
Thakur of Lawa of Rajputana	14,678	...	14,678	4,000	10,678	20,000	4 "	...
Thakur of Lawa	5,000	...	5,000	2,279	2,721	6,000	4 "	...
Thakur of Piploda	33,000	...	33,000	...	33,000	33,000	4 "	...
R	1,41,240	...	1,41,240	19,598	1,21,642			5,904
N.-W. F. PROVINCE.								
Sheikh Mohammad Akbar Khan and Brother	18,742	...	18,742	285	18,457	20,000	4 "	382
BOMBAY.								
Zia-ul-Nissa Ladli Begum	...	20,827	20,827	20,827	...	3,50,000	4 "	305
Chiman Sing Ram Sing & Co.	91,971	...	91,971	8,329	83,642	1,00,000	4 "	3,671
	91,971	20,827	1,12,798	29,156	83,642			3,976
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	2,51,953	20,827	2,72,780	49,039	2,23,741			10,262
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	1,23,365	...	1,23,365	10,000	1,13,365	3,00,000	4 per cent.	4,913
Ditto, Secunderabad (Water-works)	7,55,816	...	7,55,816	...	7,55,816	8,30,500	4½ & 4 "	...
Bhopawar Bazar Fund	6,666	...	6,666	281	6,385	10,000	4 "	267
Aurungabad Cantonment Fund (*b*)	(*a*) 16,658	...	16,658	...	16,658	22,000	4½ "	...
	9,02,505	...	9,02,505	10,281	8,92,224			5,180
BOMBAY.								
Poona Cantonment Fund	37,929	...	37,929	2,749	35,180	42,815	4 "	1,517
Ahmedabad Cantonment Fund	1,484	...	1,484	352	1,132	1,822	4 "	58
Hyderabad Cantonment Fund	10,000	...	10,000	...	10,000	10,000	4 "	54
	49,413	...	49,413	3,101	46,312			1,629
TOTAL LOANS TO DISTRICT, ETC., COMMITTEES R	9,51,918	...	9,51,918	13,382	9,38,536			6,809

REGIMENTAL AND OTHER LOANS.								
Military.								
INDIA, GENERAL.								
Bengal Command.								
Officer Commanding, Northern Bengal Mounted Rifles	5,000	...	5,000	1,000	4,000	5,000	4 per cent.	17
Ditto 2nd (P. B.) Calcutta Volunteer Rifles	1,600	...	1,600	700	900	3,000	4 ,,	64
Ditto Surma Valley Light Horse	3,600	...	3,600	1,200	2,400	6,000	4 ,,	144
Ditto Cawnpur Volunteer Rifles	19,000	...	19,000	1,500	17,500	31,000	4½ ,,	855
Ditto Port Defence Volunteers	3,000	...	3,000	1,000	2,000	5,000	4 ,,	120
Ditto Bengal Cavalry Regiments	2,79,740	1,00,000	3,79,740	21,377	3,58,363	5,46,972	4 ,,	11,171
	3,11,940	1,00,000	4,11,940	26,777	3,85,163			12,371
Punjab Command.								
Queen's Own Corps of Guides Cavalry for construction of lines	5,605	9,755	15,360	1,449	13,911	19,000	4 ,,	495
Native Cavalry Regiments	1,77,646	26,487	2,04,133	25,168	1,78,965	5,46,749	4 ,,	17,332
Mounted Infantry School, Sialkot	500	...	500	100	400		...	...
Do. do. do. Umballa	...	500	500	100	400	500	...	...
Native Cavalry Regiments for horse runs	80,000	23,000	1,03,000	40,000	63,000	2,86,000	4 per cent.	2,200
Second Punjab Volunteer Rifle Corps	6,000	..	6,0 0	1,000	5,000	22,000	...	...
Sixteenth Cavalry	2,332	1,497	3,829	1,329	2,500	4,000	4 per cent.	100
24th Punjabis, for purchase of a bazar	...	842	842	...	842	842	4 ,,	...
TOTAL	2,72,083	62,081	3,34,164	69,146	2,65,018			20,127
	5,84,023	1,62,081	7,46,104	95,923	6,50,181			32,498
MADRAS.								
Madras Command.								
Commandant, Madras Volunteer Guards	3,900	...	3,900	2,500	1,400	16,400	4 ,,	185
Ditto Nilgiri Volunteer Rifles	1,000	...	1,000	1,000	...	6,000	4 ,,	57
Officer Commanding, 15th Company, Burma	...	20,000	20,000	1,000	19,000	20,000	4 ,,	800
Ditto No. 6 Ammunition Column	...	300	300	...	300	300	*Nil*	...
Ditto "E" Ammunition Column	...	100	100	...	100	100	*Nil*	...
TOTAL	4,900	20,400	25,300	4,500	20,800			1,042
BOMBAY.								
Bombay Command								
General Officer Commanding, Quetta District	1,267	...	1,267	340	927	4,000	...	...
Officer Commanding, Baluch Volunteer Rifle Corps	...	6,000	6,000	...	6,000	6,000	4 per cent.	...
Ditto Deoli Irregular Force	2,340	...	2,340	2,340	...	3,600	..	...
Ditto Karachi Artillery Volunteers	...	3,500	3,500	...	3,500	3,500	4 per cent.	...
Ditto Sind Volunteer Rifles	18,855	...	18,855	1,746	17,109	28,500	4 ,,	754
Ditto at Ahmednagar	5,412	...	5,412	195	5,217	5,600	4 ,,	216
General Secretary, Royal Army Temperance Association	...	13,000	13,000	...	13,000	13,000	4 ,,	...
TOTAL	27,874	22,500	50,374	4,621	45,753			970
Civil.								
INDIA.								
Hyderabad Contingent (*b*)	2,700	...	2,700	1,200	1,500	4,000	4 ,,	86
TOTAL REGIMENTAL AND OTHER LOANS R	6,19,497	2,04,981	8,24,478	1,06,244	7,18,234			34,596

(*a*) Differs from last year's closing balance by 1 for corrections since made.

(*b*) Transferred from Berar.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	4,35,645	33,137	4,68,782	1,07,783	3,60,999	5,40,000	6¼ per cent.	9,949
Ditto for relief of Agriculturists and other purposes	1,85,741	14,926	2,00,667	91,273	1,09,394	6,57,000	6¼ "	
TOTAL	6,21,386	48,063	6,69,449	1,99,056	4,70,393			9,949
CENTRAL PROVINCES AND BERAR.								
Advances for Improvement of Land	2,30,715	10,799	2,41,514	72,653	1,68,861			19,578
Ditto under the Agriculturists Loan	(a)52,447	8,364	60,811	33,028	27,783			...
TOTAL	2,83,162	19,163	3,02,325	1,05,681	1,96,644			19,5[illegible]
N.-W. FRONTIER PROVINCE.								
Advances for Improvement of Land	73,737	39,611	1,13,348	14,990	98,358			3,706
Ditto under the Agriculturists Loan	86,396	49,347	1,35,743	68,134	67,609			2,878
TOTAL	1,60,133	88,958	2,49,091	83,124	1,65,967			6,584
TOTAL ADVANCES TO CULTIVATORS . R	10,64,681	1,56,184	12,20,805	3,87,861	8,33,004			36,111
GRAND TOTAL R	13,19,92,389	75,01,253	13,94,93,642	58,08,529	13,36,85,113			52,42,833
Grand Total converted into £ at R15 = £1 £	8,799,492	500,084	9,299,576	387,235	8,912,341			349,522
Distribution of the Grand Total—								
India, General	4,43,52,838	53,92,820	4 97,45,658	24,51,803	4,72,93,855			12,05,221
Central Provinces and Berar	6,89,221	19,163	7,08,384	2,06,576	5,01,808			19,859
Bengal	3,51,78,352	5,00,000	3,56,78,352	12,96,555	3,43,81,797			14,27,594
Punjab	7,79,946	10,00,000	17,79,946	1,89,431	15,90,515			80,941
North-West Frontier Province	2,03,965	88,958	2,92,923	84,686	2,08,237			7,970
Madras	55,90,952	20,400	56,11,352	14,500	55,96,852			2,25,980
Bombay	4,51,97,115	4,79,912	4 56,77,027	15,64,978	4,41,12,049			22,75,268

(a) Differs from last year's closing balance by 1 for correction since made.

No. 93A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Bhandara Municipality	29,625	...	29,625	1,390	28,235	35,000	4 per cent.	1,185
Burhanpur "	42,008	...	42,008	6,196	35,812	1,05,000	4½ "	1,822
Jubbulpore "	1,46,887	68,000	2,14,887	2,901	2,11,986	2,68,000	4 "	11,815
Khandwa "	3,04,811	...	3,04,811	2,270	3,02,541	3,60,000	4 "	9,186
Nagpur "	2,40,546	32,408	2,72,954	21,649	2,51,305	4,70,000	4½ "	10,782
Raipur "	63,339	8,000	71,339	4,839	66,500	1,08,000	4½ & 4 "	2,797
Wardha "	82,297	...	82,297	1,905	80,392		4 "	3,273
TOTAL	9,09,513	1,08,408	10,17,921	41,150	9,76,771			40,860
BURMA.								
Akyab Municipality	5,222	...	5,222	2,292	2,930	20,000	5 per cent.	233
Henzada "	6,518	30,000	36,518	970	35,548	40,000	4½ & 4 "	293
Letpadan "	1,101	...	1,101	1,101	...	5,000	5 "	42
Maubin "	...	8,000	8,000	429	7,571	8,000	4 "	160
Mergui "	371	...	371	371	...	3,000	5 "	12
Myaungmya "	45,000	...	45,000	1,505	43,495	45,000	4 "	1,852
Prome "	1,79,291	...	1,79,291	11,806	1,67,485	3,50,000	5 & 4 "	8,646
Sandoway "	881	...	881	881	...	4,000	5 "	33
Shwegyin "	3,592	...	3,592	1,116	2,476	10,000	5 "	180
Yandoon "	36,757	...	36,757	5,395	31,362	75,000	5 "	1,771
TOTAL	2,78,733	38,000	3,16,733	25,866	2,90,867			13,222
ASSAM.								
Gauhati Municipality	11,446	...	11,446	762	10,684	13,560	4 per cent.	458
Sylhet "	...	10,000	10,000	...	10,000	10,000	4 "	...
	11,446	10,000	21,446	762	20,684			458
Carried forward	11,99,692	1,56,408	13,56,100	67,778	12,88,322			54,540

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	R	R	R	R	R	R		R
Brought forward .	11,99,692	1,56,408	13,56,100	67,778	12,88,322			54,540
BENGAL.								
Arrah Municipality	82,454	1,000	83,454	3,480	79,974	1,00,000	4 per cent.	3,274
Assansol "	...	4,000	4,000	466	3,534	4,000	4 "	80
Bankura "	...	2,000	2,000	...	2,000	2,000	4 "	...
Barasat "	2,356	...	2,356	526	1,830	5,000	4½ "	100
Berhampur "	15,134	...	15,134	1,316	13,818	15,600	4 "	592
Bhagalpur "	2,61,386	...	2,61,386	6,873	2,54,513	3,00,000	4 "	10,387
Bhatpara "	...	20,000	20,000	...	20,000	20,000	4 "	...
Chittagong "	29,734	...	29,734	4,379	25,355	57,000	4½ & 4 "	1,261
Cox Bazar "	220	...	220	220	...	2,000	4½ "	5
Dacca "	95,170	...	95,170	3,389	91,781	1,25,000	4½ "	4,245
Darbhanga "	12,982	...	12,982	4,477	8,505	40,000	4½ "	534
Darjeeling "	4,53,295	59,860	5,13,155	14,231	4,98,924	6,08,845	4½ & 4 "	19,191
Debhatta "	696	...	696	222	474	2,000	4½ "	29
Dinajpur "	8,735	...	8,735	1,315	7,420	10,000	4 "	336
Garden Reach "	44,255	...	44,255	2,948	41,307	45,000	4 "	1,755
Garulia "	...	5,000	5,000	...	5,000	5,000	4 "	...
Gaya "	35,765	...	35,765	2,577	33,188	45,000	4½ "	1,581
Howrah "	(a) 15,76,137	1,00,000	16,76,137	42,794	16,33,343	20,33,000	4 "	62,622
Jalpaiguri "	12,637	...	12,637	815	11,822	18,000	4½ "	560
Jamalpur "	4,184	...	4,184	646	3,538	6,600	4½ "	181
Krishnagar "	22,254	...	22,254	1,604	20,650	28,000	4½ "	984
Kurseong "	726	...	726	628	98	3,000	4 "	40
Manicktolla "	76,522	25,000	1,01,522	99,441	2,081	1,25,000	4½ & 4 "	3,893
Meherpur "	207	...	207	181	26	1,500	4½ "	7
Monghyr "	4,269	...	4,269	2,087	2,182	10,000	4½ "	169
Mozufferpore "	60,837	1,751	62,588	3,641	58,947	70,000	4½ & 4 "	2,667
Narayanganj "	12,631	...	12,631	12,631	...	25,000	4½ "	540
Nasirabad "	11,986	3,000	14,986	1,134	13,852	15,500	4 "	529
Patna "	3,04,459	753	3,05,212	10,134	2,95,078	3,68,000	4½ & 4 "	13,402
Pooree "	2,421	...	2,421	2,421	...	20,000	4½ "	82
Purnea "	...	6,000	6,000	247	5,753	6,000	4 "	120
Rajpur "	2,874	...	2,874	220	2,654	3,750	4½ "	128
Rampur Boalia "	3,497	...	3,497	475	3,022	5,000	4½ "	152
Ranaghat "	2,386	...	2,386	525	1,861	5,000	4½ "	102

Rungpur „	1,588	...	1,588	409	1,179	10,000	4 „	59
Serajgunj „	3,658	...	3,658	783	2,875	7,500	4½ „	156
Serampore „	17,390	...	17,390	1,524	15,866	30,000	4½ „	783
Sherpur „	3,635	...	3,635	753	2,882	4,000	4 „	138
South Barrackpur „	2,500	...	2,500	970	1,530	2,500	4 „	90
South Suburban „	28,030	...	28,030	500	27,530	29,000	4 „	561
Titaghur „	...	13,000	13,000	320	12,680	13,000	4 „	260
Vishnupur „	...	4,000	4,000	...	4,000	4,000	4 „	...
TOTAL	31,97,010	2,45,364	34,42,374	2,31,302	32,11,072			1,31,595
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality	11,73,138	81,000	12,54,138	79,613	11,74,525	16,04,820	4½ & 4 per cent.	46,703
Allahabad „	13,28,784	...	13,28,784	47,850	12,80,934	17,19,211	4 „	52,252
Benares „	24,51,179	1,50,000	26,01,179	21,010	25,80,169	29,58,226	4 „	87,215
Cawnpore „	10,50,087	...	10,50,087	3,24,259	7,25,828	19,50,000	4 „	38,958
Dehra Dun „	78,263	10,000	88,263	2,125	86,138	1,16,000	4 „	3,511
Etah „	1,180	...	1,180	1,180	...	7,000	4 „	44
Jalesar „	1,630	...	1,630	384	1,246	2,000	4 „	62
Kashipur „	5,362	...	5,362	176	5,186	6,500	4½ „	223
Koil „	17,711	...	17,711	2,186	15,525	21,000	4½ & 4 „	1,002
Lucknow „	10,99,119	...	10,99,119	33,090	10,66,029	13,20,000	4 „	42,856
Meerut „	6,53,534	...	6,53,534	26,047	6,27,487	7,50,000	4 „	38,681
Mussoorie „	97,209	...	97,209	3,258	93,951	1,16,000	4½ & 4 „	4,070
Muzaffarnagar „	25,000	...	25,000	548	24,452	25,000	4 „	983
Naini Tal „	3,77,877	...	3,77,877	7,986	3,69,891	4,00,000	4 „	15,028
TOTAL	83,60,073	2,41,000	86,01,073	5,49,712	80,51,361			3,31,588
PUNJAB.								
Amritsar Municipality	2,15,840	5,66,642	7,82,482	...	7,82,482	12,00,000	4 per cent.	17,457
Dalhousie „	26,839	...	26,839	2,633	24,206	50,336	5 „	1,342
Delhi „	8,24,221	...	8,24,221	31,813	7,92,408	10,65,000	4 „	32,692
Dera Ghazi Khan „	3,12,535	...	3,12,535	25,790	2,86,745	4,98,000	4 „	12,502
Dharamsala „	...	3,440	3,440	...	3,440	15,000	4 „	...
Hoshiarpur „	11,900	...	11,900	1,300	10,600	15,000	4 „	550
Lahore „	12,38,083	...	12,38,083	45,477	11,92,606	17,75,000	4 „	49,523
Ludhiana „	23,692	...	23,692	3,000	20,692	60,000	5 „	1,181
Murree „	88,120	...	88,120	2,258	85,862	1,00,000	4 „	3,525
Simla „	(a) 12,36,333	38,839	12,75,172	63,396	12,11,776	17,26,438	4 „	52,567
Umballa „	45,297	9,404	54,701	1,126	53,575	88,000	4 „	2,116
TOTAL	40,22,860	6,18,325	46,41,185	1,76,793	44,64,392			1,73,455
Carried forward	1,67,79,635	12,61,097	1,80,40,732	10,25,585	1,70,15,147			6,91,178

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
Brought forward .	1,67,79,635	12,61,097	1,80,40,732	10,25,585	1,70,15,147			6,91,178
MADRAS.								
Adoni Municipality	1,03,666	...	1,03,666	20,310	83,356	1,17,000	4¼ & 4 per cent.	4,142
Anakápalle "	1,319	...	1,319	318	1,001	3,000	4¼ "	56
Bellary "	22,500	...	22,500	2,500	20,000	25,000	4 "	905
Calicut "	11,790	...	11,790	1,958	9,832	29,580	4½ & 4 "	507
Cannanore "	2,000	...	2,000	173	1,827	2,000	4 "	73
Cocanada "	1,02,694	26,420	1,29,114	2,674	1,26,440	1,44,520	4¼ & 4 "	4,365
Conjeeveram "	1,13,542	...	1,13,542	2,834	1,10,708	1,28,500	4¼ "	4,826
Coonoor "	5,956	...	5,956	650	5,306	12,000	4½&4¼ "	256
Cuddapah "	8,520	...	8,520	650	7,870	11,695	4¼& 4 "	360
Dindigul "	38,507	...	38,507	1,131	37,376	43,000	4¼& 4 "	1,572
Kombhakonam "	37,620	...	37,620	2,954	34,666	60,000	4½ "	1,660
Kurnool "	56,029	...	56,029	2,288	53,741	70,920	4¼ & 4 "	2,405
Madura "	1,61,308	...	1,61,308	4,795	1,56,513	1,95,500	4¼ "	6,861
Mangalore "	...	10,000	10,000	...	10,000	10,000	4 "	...
Mayavaram "	2,900	...	2,900	325	2,575	8,500	4¼ "	123
Negapatam "	...	5,000	5,000	...	5,000	5,000	4 "	...
Ootacamund "	91,763	1,00,000	1,91,763	6,070	1,85,693	2,26,400	4¼ & 4 "	3,763
Tanjore "	1,38,967	...	1,38,967	6,317	1,32,650	1,90,000	4¼ "	5,906
Tellicherry "	500	7,000	7,500	500	7,000	12,000	4¼ & 4 "	77
Trichinopoly "	1,91,006	...	1,91,006	8,226	1,82,780	2,31,500	4¼ & 4 "	7,654
Tuticorin "	48,321	7,500	55,821	1,746	54,075	57,500	4 "	1,933
Vaniyambadi "	13,000	...	13,000	1,082	11,918	13,000	4 "	522
Vellore "	14,000	...	14,000	6,000	8,000	20,000	4 "	754
Vizagapatam "	2,10,031	23,400	2,33,431	5,948	2,27,483	2,53,500	4¼ & 4 "	9,701
TOTAL .	13,75,939	1,79,320	15,55,259	79,449	14,75,810			58,481
BOMBAY.								
Ahmedabad Municipality	2,30,590	...	2,30,590	10,783	2,19,807	4,50,000	4½ per cent.	10,273
Ahmednagar "	1,44,831	...	1,44,831	..	1,44,831	1,44,831	4½ & 4 "	3,000
Alibag "	9,833	...	9,833	2,372	7,461	10,000	4 "	333
Bandra "	64,360	20,000	84,360	4,982	79,378	1,02,800	4½ & 4 "	2,833
Belgaum "	14,373	..	14,373	6,497	7,876	20,277	4 "	...
Bhingar "	4,473	...	4,473	973	3,500	4,500	4 per cent. and *nil.*	...
Bhiwndi "	(a) 202	...	202	202	...	2,000	4 per cent.	8
[illegible] "	14,797	...	14,797	1,815	12,982	35,000	4	540
[illegible]	4,129		4,129	1,848	2,281	8,000	4	223

	35,803	...	35,803	5,927	29,876	40,000	4 ,,	1,291
Dharwar ,	2,08,821	...	2,08,821	5,972	2,02,849	2,50,000	4½ ,,	9,296
Dhulia ,,	4,377	...	4,377	584	3,793	10,000	5 ,,	211
Godhra ,,	2,26,883	...	2,26,883	19,840	2,07,043	2,92,000	4½ & 4 ,,	9,559
Hubli ,,	...	3,566	3,566	...	3,566	3,566	4 ,,	...
Igatpuri ,,	(a) 2,335	...	2,335	896	1,439	3,500	4 ,,	94
Ilkal ,,	11,000	...	11,000	1,759	9,241	11,000	4 ,,	712
Karad ,,	6,739	...	6,739	1,828	4,911	10,000	4 ,,	487
Malegaon ,,	911	...	911	124	787	1,500	4½ ,,	40
Mhasvad ,,	214	...	214	214	...	1,000	4 ,,	8
Nargund ,,	34,351	...	34,351	4,958	29,393	50,000	4 ,,	1,306
Nasik ,,	60,904	...	60,904	5,066	55,838	73,000	4½ & 4 ,,	2,551
Panvel ,,	2,85,992	1,173	2,87,165	2,516	2,84,649	3,19,661	4 ,,	1,336
Poona ,,	716	...	716	468	248	2 000	4 ,	28
Ranebennur ,,	2,451	...	2,451	760	1,691	3,000	4 ,,	119
Ratnagiri ,,	1,932	...	1,932	827	1,105	2,500	4½ ,,	63
Roha Ashtami ,,	186	...	186	186	...	5,000	*Nil*	...
Sangamner ,,	55,000	...	55,000	3,619	51,381	55,000	4 per cent.	2,735
Satara ,,	29,367	45,000	74,367	29,367	45,000	1,00,000	4 ,,	2,096
Sholapur ,,	(a) 4,835	...	4,835	1,574	3,261	6,500	4 ,,	170
Sinnar ,,	5,000	...	5,000	1,733	3,267	5,000	4 ,,	513
Sirur ,,	(a) 13,997	...	13,997	13,997	...	1,00,000	4 ,,	185
Sukkur ,,	4,858	...	4,858	1,057	3,801	10,000	4 ,,	176
Thana ,,	8,000	...	8,000	647	7,353	8,000	4 ,,	353
Uran ,,	400	...	400	288	112	1,000	4 ,,	13
Vita ,, / Wai ,,	...	2,963	2,963	...	2,963	2,963	4 ,,	...
TOTAL	14,92,660	72,702	15,65,352	1,33,679	14,31,683			50,552
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . R	1,96,48,231	15,13,119	2,11,61,353	12,38,713	1,99,22,640			8,00,211
LOANS TO PORT FUNDS.								
BURMA.								
Bassein Port Fund	12,000	...	12,000	1,000	11,000	12,000	4 per cent.	480
Mergui Port Fund	33,448	...	33 448	33 448	..	37,000	4½ ,,	1,882
TOTAL	45,448	...	45,448	34,448	11,000			2,362
BENGAL.								
Chittagong Port Fund	1,35,305	...	1,35,305	1,10,708	24,597	2,33,000	4½ per cent.	3,539
BOMBAY.								
Karachi Port Trust	16,71,741	...	16,71,741	63,591	16,08,150	22,61,500	4½ per cent.	74,521
TOTAL LOANS TO PORT FUNDS . R	18,52,494	..	18,52,494	2,08,747	16,43,747			80,422

(a) Differs from last year's closing balance by 1 for corrections since made.

93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.	R	R	R	R	R	R		R
CENTRAL PROVINCES.								
Kamptee Cantonment Fund	20,596	...	20,596	5,037	15,559	26,000	4 per cent.	803
BURMA.								
Taung Gyi Improvement Fund	23,713	...	23,713	1,184	22,529	27,000	4 per cent.	949
BENGAL.								
Balasore District Board	11,556	...	11,556	5,664	5,892	17,000	4 per cent.	406
Chittagong "	9,711	...	9,711	6,402	3,309	30,000	4½ "	366
Darbhanga "	1,68,714	...	1,68,714	48,104	1,20,610	3,30,000	4½ "	9,321
Darjeeling Road Committee	91,367	...	91,367	3,693	87,674	1,00,000	4 "	3,618
Dinajpur District Board	(a) 1,04,635	...	1,04,635	13,914	90,721	2,00,000	4½ "	4,709
Deogur Lodging House Fund	...	4,000	4,000	...	4,000	4,000	4 "	...
Manbhum District Board	1,309	...	1,309	1,309	...	6,000	4½ "	44
Monghyr "	50,000	...	50,000	...	50,000	1,00,000	4½ "	2,250
Mozufferpore "	59,628	...	59,628	3,464	56,164	80,000	4½ "	2,645
Nadia "	6,959	...	6,959	2,217	4,742	20,000	4½ "	288
Rungpur "	...	75,000	75,000	1,242	73,758	75,000	4 "	1,500
Sarun "	6,545	...	6,545	6,545	...	30,000	4½ "	222
TOTAL	5,10,424	79,000	5,89,424	92,554	4,96,870			25,369
PUNJAB.								
Karnal District Board	82,196	...	82,196	3,128	79,068	95,000	4 per cent.	3,288
MADRAS.								
Bellary Local Fund Board	30,000	...	30,000	10,000	20,000	50,000	4 per cent.	1,200
BOMBAY.								
Dharwar District Local Board	1,44,204	...	1,44,204	3,331	1,40,873	1,60,000	4½ per cent.	6,441
Satara "	34,546	...	34,546	1,859	32,687	34,546	4 "	445
TOTAL	1,78,750	...	1,78,750	5,190	1,73,560			6,886
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES . . . R	8,45,679	79,000	9,24,679	1,17,093	8,07,586			38,495

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
BENGAL.								
Barabhum Encumbered Estate	1,068	...	1,068	534	534	2,672	5 per cent.	47
Nayagarh State	21,090	...	21,090	21,057	33	40,000	6 „	1,609
Patkum Encumbered Estate	2,500	...	2,500	1,250	1,250	6,250	5 „	109
Prince Jehan Kadir Mirza	44,843	...	44,843	2,840	42,003	80,000	4½ „	1,960
Raja of Daspala	7,000	...	7,000	7,000	...	7,000	4½ „	...
TOTAL	76,501	...	76,501	32,681	43,820			3,725
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	9,48,566	...	9,48,566	72,623	8,75,943	10,00,000	6, 5, 4, 3, 2, & 1 per cent. and *Nil.*	24,117
PUNJAB.								
Diocesan Board of Education	639	...	639	639	...	17,000	4½ per cent.	37
Mirza Surya Jah	1,679	...	1,679	1,679	...	45,000	5 „	13
Nawab of Dujana	5,000	...	5,000	5,000	...	50,000	4 „	39
Nawab of Loháru	46,500	...	46,500	3,873	42,627	50,000	4 „	...
Nawab Sir Imam Bakhsh Khan	840	...	840	190	650	1,740	*Nil.*	...
Rai Hira Chand	3,749	...	3,749	938	2,811	15,000	5 per cent.	187
Raja Niamutulla Khan	12,140	...	12,140	1,462	10,678	29,000	4½ „	539
Seraj-ud-din Haidar	13,524	...	13,524	4,064	9,460	42,000	4 „	469
TOTAL	84,071	...	84,071	17,845	66,226			1,284
MADRAS.								
Nawab of Banganapalle	34,944	9,351	44,295	...	44,295	56,000	4 per cent.	...
Carried forward	11,44,082	9,351	11,53,433	1,23,149	10,30,284			29,126

(*a*) Differs from last year's closing by 1 for correction since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES—*continued.*								
Brought forward	11,44,082	9,351	11,53,433	1,23,149	10,30,284			29,126
BOMBAY.								
Administrator, Jath State	1,91,909	...	1,91,909	77,754	1,14,155	2,25,000	5 per cent.	46,575
Chandna Kasbatis	63	...	63	63	...	4,058	5 "	30
Maliks of Thásra	17,439	...	17,439	4,743	12,696	30,000	5 "	177
Mir NajafAli Khan, son of Mir Ali Akbar Khan, Talpur	...	2,000	2,000	200	1,800	2,000	*Nil.*	...
Mir Rustom Khan II, valad H. H. Mir Imambaksh Khan	...	2,800	2,800	100	2,700	2,800	*Nil.*	...
Mir Shah Mahomed Khan of Shikarpur	138	...	138	66	72	300	*Nil.*	...
TOTAL	2,09,549	4,800	2,14,349	82,926	1,31,423			46,782
TOTAL LOANS TO LAND-HOLDERS & OTHER NOTABILITIES R	13,53,631	14,151	13,67,782	2,06,075	11,61,707			75,908
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	7,77,359	1,287	7,78,646	1,59,881	6,18,765		5 per cent.	67,064
Embankment Advances	5,13,391	40,553	5,53,944	34,298	5,19,646			1,014
TOTAL	12,90,750	41,840	13,32,590	1,94,179	11,38,411			68,078
UNITED PROVINCES OF AGRA AND OUDH.								
Jhansi Encumbered Estates Act	744	6	750	374	376			40
Oudh Talukdars' Relief Act—Dewan Kishen Kumar	14,400	...	14,400	2,400	12,000	76,625	*Nil.*	...
TOTAL	15,144	6	15,150	2,774	12,376			40
BOMBAY.								
Kaira Thakoors	1,26,575	...	1,26,575	20,596	1,05,979	2,70,000	5 per cent.	1,154
Manager, Sind Encumbered Estates, Karachi	1,790	...	1,790	330	1,460	70,000	8 "	173
Ditto ditto ditto, Hyderabad	24,850	3,000	27,850	1,340	26,510			2,028
Talukdari Settlement Officer, Ahmedabad	2,02,784	1	2,02,785	21,222	1,81,563	4,70,000	5 "	41
Ditto ditto, Broach	6,000	...	6,000	100	5,900	6,000	5 "	...
TOTAL	3,61,999	3,001	3,65,000	43,588	3,21,412			3,396
TOTAL ADVANCES UNDER SPECIAL LAWS R	16,67,893	44,847	17,12,740	2,40,541	14,72,199			71,514

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R		R
ADVANCES TO CULTIVATORS.							
CENTRAL PROVINCES.							
Advances for improvement of land	4,17,081	1,03,592	5,20,673	1,27,954	3,92,719	4 to 6 per cent.	13,254
Ditto for relief of Agriculturists and other purposes . . .	29,62,059	23,73,608	53,35,667	44,02,653	9,33,014	4 to 6 per cent and *Nil.*	90,822
TOTAL .	33,79,140	24,77,200	58,56,340	45,30,607	13,25,733		1,04,076
BURMA.							
Advances for improvement of land	2,700	...	2,700	900	1,800	5 per cent.	120
Ditto for relief of Agriculturists and other purposes . . .	3,42,798	3,81,082	7,23,880	3,68,717	3,55,163		30,164
TOTAL .	3,45,498	3,81,082	7,26,580	3,69,617	3,56,963		30,284
ASSAM.							
Advances for relief of Agriculturists and other purposes . . .	31,062	30,027	61,089	15,009	46,080	6¼ per cent.	1,760
BENGAL.							
Advances for improvement of land	3,12,110	1,48,042	4,60,152	97,797	3,62,355	6¼ per cent.	18,337
Ditto for relief of Agriculturists and other purposes . . .	2,13,855	2,26,824	4,40,679	1,60,494	2,80,185	6¼ "	15,020
TOTAL .	5,25,965	3,74,866	9,00,831	2,58,291	6,42,540		33,357
UNITED PROVINCES OF AGRA AND OUDH.							
Advances for improvement of land	3,88,288	1,35,605	5,23,893	1,39,520	3,84,373	(*b*)	19,465
Ditto for relief of Agriculturists and other purposes . . .	1,06,110	1,22,176	2,28,286	90,767	1,37,519	6¼ per cent.	7,455
TOTAL .	4,94,398	2,57,781	7,52,179	2,30,287	5,21,892		26,920
PUNJAB.							
Advances for improvement of land	13,83,135	1,79,843	15,62,978	2,34,153	13,28,825	6¼ per cent.	59,837
Ditto for relief of Agriculturists and other purposes . . .	16,93,761	5,71,126	22,64,887	14,05,027	8,59,860	6¼ " and *Nil.*	20,599
TOTAL .	30,76,896	7,50,969	38,27,865	16,39,180	21,88,685		80,436
Carried forward .	78,52,959	42,71,525	1,21,24,884	70,42,991	50,81,893		2,76,833

(*b*) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—*continued*.	R	R	R	R	R		R
Brought forward .	78,52,959	42,71,925	1,21,24,884	70,42,991	50,81,893		2,76,833
MADRAS.							
Advances for improvement of land	33,80,941	99,801	34,80,742	3,38,490	31,42,252	6¼, 5, 4½, 4 & 3 per cent.	1,61,422
Ditto for relief of Agriculturists and other purposes . . .	4,25,536	1,50,694	5,76,230	1,06,592	4,69,638	6¼, 5, 4½ & 3 per cent.	23,387
Ditto ditto ditto . . .	3,885	...	3,885	1,367	2,518	*Nil.*	...
TOTAL .	38,10,362	2,50,495	40,60,857	4,46,449	36,14,408		1,84,809
BOMBAY.							
Advances for improvement of land	(a) 92,43,617	8,49,959	1,00,93,576	12,34,656	88,58,920	6¼, 6, 5, 4½ & 3⅛ per cent.	2,39,332
Ditto for relief of Agriculturists and other purposes . . .	1,07,06,715	7,26,647	1,14,33,362	40,90,734	73,42,628		1,02,122
TOTAL .	1,99,50,332	15,76,606	2,15,26,938	53,25,390	1,62,01,548		3,41,454
TOTAL ADVANCES TO CULTIVATORS . R	3,16,13,653	60,99,026	3,77,12,679	1,28,14,830	2,48,97,849		8,03,096
GRAND TOTAL . R	5,69,81,584	77,50,143	6,47,31,727	1,48,25,999	4,99,05,728		18,69,646
Grand Total converted into £ at R15=£1 . £	3,798,772	516,676	4,315,448	988,400	3,327,048		1,24,643
Distribution of the Grand Total—	R	R	R	R	R		R
Central Provinces	43,09,249	25,85,608	68,94,857	45,76,794	23,18,063		1,45,739
Burma	6,93,392	4,19,082	11,12,474	4,31,115	6,81,359		46,817
Assam	42,508	40,027	82,535	15,771	66,764		2,218
Bengal	57,35,955	7,41,070	64,77,025	9,19,715	55,57,310		2,65,663
United Provinces of Agra and Oudh	98,18,181	4,98,787	1,03,16,968	8,55,396	94,61,572		3,82,665
Punjab	72,66,023	13,69,294	86,35,317	18,36,946	67,98,371		2,58,463
Madras	52,51,245	4,39,166	56,90,411	5,35,898	51,54,513		2,44,490
Bombay	2,38,65,031	16,57,109	2,55,22,140	56,54,364	1,98,67,776		5,23,591

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 94.—STATEMENT showing, with regard to LOCAL BOARDS, the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the YEAR 1903-1904; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1904; and the BALANCE at that date.

Transactions.	TANJORE DISTRICT BOARD. Mayavaram-Mutupet Railway.	
	R	£
DURING THE YEAR 1903-1904.		
On account of Share and other Capital—		
Debentures:		
India	...	...
Advance made by the Government of India	...	...
On account of Capital Expenditure—		
Payments:		
India	...	...
TO 31ST MARCH 1904.		
On account of Share and other Capital—		
Debentures:		
India	5,86,291	39,086
Advance made by the Government of India	12,34,720	82,315
	18,21,011	121,401
On account of Capital Expenditure—		
Payments:		
India	18,21,011	121,401
Balance of account with District Board	...	...

No. 95.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL	
	Debits.	No. of Items.
His Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station	8,546	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	6,720	2
Enlistment of Natives of India for service in the Colonies, etc.	1,987	3
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	2,445	4
Postal and Money Order Transactions	28,807	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Indian Native Troops sent to Mauritius	15,308	8
Indian Native Troops sent to Mombassa	...	9
Expenses in India in connection with the war in South Africa	712,204	10
Ditto ditto with the China Expeditionary Force	162,750	11
Ditto ditto Somaliland Expedition	301,830	12
New Native Regiments raised to replace those employed at Colonial Garrisons	...	13
Expenses in connection with the visit, on the occasion of His Majesty's Coronation, of Indian Native Troops	...	14
Miscellaneous	113,022	15
	1,353,619	16
His Majesty's Indian Government in London.		
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	17
Remittances by Administrators General	...	18
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	19
Rajputana-Malwa Railway ditto ditto	...	20
South Indian Railway Company ditto ditto	...	21
Bengal and North-Western Railway Company ditto ditto	...	22
Great Indian Peninsula Railway Company ditto ditto	...	23
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	6	24
Bills drawn by the Mission to the Court of Persia	...	25
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	2	26
Purchase of Silver	...	27
Gold remitted from India	3,066	28
Miscellaneous	...	29
	3,074	30
TOTAL £	1,356,693	31

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1904, and mencement and close of that Year.

No. of Items.	BALANCES, 1903. Credits.	1903-1904. INDIA. Debits (Payments).	INDIA. Credits (Receipts).	ENGLAND. Debits (Payments).	ENGLAND. Credits (Receipts).	UNADJUSTED BALANCES, 31ST MARCH 1904. Debits.	UNADJUSTED BALANCES, 31ST MARCH 1904. Credits.
	£	£	£	£	£	£	£
1	...	100,766	63	...	101,789	7,460	...
2	...	25,226	42	...	25,366	6,538	...
3	...	3,512	226	...	4,374	899	...
4	...	11,651	407	...	10,391	3,298	...
5	...	217,319	102,604	...	93,332	50,190	...
6	2,370	75	4,057	4,617	...	...	1,735
7	770	25	1,754	1,791	...	...	708
8	...	30,219	7,353	...	19,135	19,039	...
9	1,112	1,112	...	...	...	...	...
10	...	55,010	51,216	...	719,767	...	3,769
11	...	302,960	233,441	...	208,666	23,603	...
12	...	1,382,731	43,709	247	1,243,345	397,754	...
13	19,384	398	80,765	7,338	...	...	92,413
14	16,832	14,760	...	2,306	...	234	...
15	...	181,845	15,240	4,077	219,167	64,537	...
16	40,468	2,327,609	540,877	20,376	2,645,332	573,552	98,625
17	9,990	20	44,795	48,457	...	...	6,308
18	2,999	...	...	31,833	32,885	...	4,051
19	...	...	593,894	595,803	1,909	...	...
20	...	...	154,217	154,658	441	...	...
21	...	...	122,311	123,328	1,017	...	...
22	...	...	147,121	148,082	961	...	...
23	...	...	541,547	554,521	12,974	...	...
24	...	...	222,146	222,124	...	...	16
25	8,000	...	66,000	64,000	...	...	10,000
26	...	...	6,078	6,074	...	...	2
27	...	...	4,043,365	4,055,327	...	11,962	...
28	...	4,000,001	5,939	...	3,997,128	...	...
29	685	39,865	3,365	3,295	22,633	16,477	...
30	21,674	4,039,886	5,950,778	6,007,502	4,069,948	28,439	20,377
31	62,142	6,367,495	6,491,655	6,027,878	6,715,280	601,991	119,002

No. 96.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1904, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1903.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1904.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	R	£	R	£	R	£	R	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	85,66,000	570,575	16,67,55,303	11,150,943	16,91,41,303	11,308,793	61,80,000	412,725
In Madras	25,10,000	167,186	3,98,45,894	2,661,769	4,00,54,894	2,675,214	23,01,000	153,741
In Bombay	28,90,000	192,434	15,01,93,648	10,046,591	14,78,65,648	9,890,452	52,18,000	348,573
TOTAL .	1,39,66,000	930,195	35,67,94,845	23,859,303	35,70,61,845	23,874,459	1,36,99,000	915,039
Deduct—Amount remitted from Calcutta on account of the Gold Reserve Fund			*3,30,00,000*	*2,200,000*	*3,30,00,000*	*2,200,000*		
NET TOTAL .			32,37,94,845	21,659,303	32,40,61,845	21,674,459		

	R
Amount of Bills drawn	35,67,94,845
Sterling (£23,859,303) received in respect of above converted at 1s. 4d. the rupee	35,78,89,545
Difference on account of Exchange	10,94,700
The average rate of Exchange on Bills drawn R35,67,94,845 = £23,859,303 during the year was	s. 1 d. 4·0490904

No. 97.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1904.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1903.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1904.	DISTRIBUTION OF CLOSING BALANCE.							
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	R		R		R		R		R	India.		R		R		R		R		R
1	3,03,42,967	1	57,08,384	1	4,19,124	13	53,70,192	16	4,18,40,667	India, General . . .	16	4,44,77,318	13	47,20,322	1	5,42,695	1	62,43,808	1	3,29,70,493
...	...	...	...	1	13,30,154	18	54,53,550	19	67,83,704	Central Provinces . . }										
...	...	1	11,39,014	3	57,08,732	6	14,16,799	10	82,64,545	Berar . . . . . }	25	1,55,68,438	24	1,40,16,667	1	15,51,771	...	...	...	...
...	...	...	...	3	32,17,118	35	83,48,150	38	1,15,65,268	Burma	37	1,20,54,729	34	89,00,492	3	31,54,237	...	...	...	...
...	...	...	...	...	...	13	54,58,623	13	54,58,623	Assam	13	49,96,145	13	49,96,145	...	...	...	...	...	...
...	...	1	10,42,102	2	10,15,206	47	1,50,15,402	50	1,70,72,710	Bengal	49	1,69,88,096	46	1,57,99,529	2	8,52,790	1	3,35,777	...	...
...	...	...	...	5	33,34,093	49	1,47,68,029	54	1,81,02,122	United Provinces of Agra and Oudh.	54	1,77,53,264	49	1,52,53,772	5	24,90,492	...	...	...	...
...	...	...	...	2	10,99,830	28	95,14,136	30	1,06,13,966	Punjab	30	63,84,229	28	57,98,017	2	5,86,212	...	...	...	...
...	...	...	...	...	...	6	19,09,970	6	19,09,970	N.-W. Frontier Province .	6	13,00,348	6	13,00,348	...	...	...	...	...	...
1	93,11,397	1	29,74,104	7	28,20,902	24	1,72,90,851	33	3,23,97,254	Madras	33	2,79,67,086	24	1,61,21,921	7	31,37,877	1	27,68,080	1	59,39,208
1	57,88,890	1	46,64,544	5	24,21,446	25	1,43,52,531	32	2,72,27,411	Bombay	32	3,05,53,621	25	1,51,59,972	5	31,58,214	1	57,86,549	1	64,48,886
3	4,54,43,254	5	1,55,28,148	29	2,13,66,605	264	9,88,98,233	301	18,12,36,240	R . Total India . R	295	17,80,43,274	262	10,20,67,185	26	1,54,83,288	4	1,51,34,214	3	4,53,58,587
									£			£								
									12,082,416	TOTAL INDIA CONVERTED INTO . . £ AT R15=£1 .		11,869 552								
										England.										
								1	5,767,787	Home Treasury of the Government of India . . .	1	7,29 ,782								
								302	17,850,203	£ . GRAND TOTAL . £	296	19,164,334								

CALCUTTA;

The 9th January 1905.

Comptroller and Auditor General.

Government of India Central Printing Office.—No. 3678 C. G.—24—1905—50.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1903-1904.

CONTENTS.

No. 98.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1903-1904, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1904.

	No. of Account.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	No. of Item.
		R	R	R	R	R	
Revenue	2	19,70,57,737	4,69,17,713	9,07,53,639	1,50,07,944	25,18,80,174	1
Railway and Irrigation Capital not charged to Revenue—							
Outlay of Railway Companies—Repayments	81	1,50,38,300	...	...	...	..	2
Raised and deposited by Railway Companies– On account of Subscribed Capital . . .	81	...	...	...	...	81,957	3
Permanent Debt incurred . .	83	2,00,00,000	...	...	...	...	4
Temporary Debt incurred . .	83A	50,00,000	...	...	...	...	5
Unfunded Debt—							
Deposits of Service Funds . .	86	12,14,913	...	...	...	...	6
Savings Bank Deposits . .	87	5,25,72,509	24,111	23,808	2,511	5,11,814	7
TOTAL .		5,37,87,422	24,111	23,808	2,511	5,11,814	8
Deposits and Advances not bearing Interest—							
Balance of Provincial Allotments	74	167	85,066	...	11,48,784	89,00,967	9
Appropriation for Reduction or Avoidance of Debt . . .	99	96,64,163	...	...	...	...	10
Excluded Local Funds . .	88	21,69,071	6,32,016	12,66,032	26,433	8,67,195	11
Railway Funds	89	9,63,224	...	...	...	...	12
Deposits of Sinking Funds . .	90	...	...	...	...	...	13
Gold Reserve Fund . . .	...	95,36,292	...	...	...	...	14
Departmental and Judicial Deposits	92	6,49,51,960	1,02,83,082	1,16,77,823	29,84,176	4,21,97,650	15
Advances	100	5,70,98,411	14,89,502	25,87,812	7,48,762	13,65,471	16
Suspense Accounts . . .	101	16,82,661	56,781	47,162	15,811	1,72,904	17
Exchange on Remittance Account .	102	2,28,526	...	...	...	...	18
Miscellaneous	103	2,12,422	...	...	...	...	19
TOTAL .		14,65,06,897	1,25,46,447	1,55,78,829	49,23,966	5,35,04,187	20
Loans and Advances by Imperial Government	93	24,51,803	2,06,576	...	...	12,96,555	21
Loans and Advances by Provincial Governments	93A	...	45,76,794	4,31,115	15,771	9,19,715	22
Remittances—							
Inland Money Orders . . .	104	32,12,38,967	...	...	...	...	23
Other Local Remittances . .	"	15,84,60,833	*—57,80,826*	*—4,80,61,869*	*—59,08,237*	*—13,33,34,818*	24
Other Departmental Accounts .	"	96,11,442	2,93,514	1,47,714	3,89,229	*—1,21,32,105*	25
Net Receipts by Civil Treasuries from—							
Post Office	"	1,03,82,357	72,25,484	2,19,39,390	48,73,350	22,36,092	26
Public Works	"	4,31,32,237	*—80,98,127*	*—82,08,227*	*—46,27,932*	*—1,41,66,376*	27
Guaranteed Railways . .	"	*—1,58,353*	...	...	...	...	28
Net Receipts from Civil Treasuries by—							
Telegraph	"	16,43,060	...	...	...	...	29
Marine	"	50,11,422	...	...	...	...	30
Military	"	10,92,15,069	...	...	...	...	31
Remittance Account between England and India . . .	107	1,77,63,598	14,007	9,87,239	6,891	28,37,293	32
TOTAL .		67,63,00,632	*—63,45,948*	*—3,31,95,753*	*—52,66,699*	*—15,45,59,914*	33
Secretary of State's Bills drawn .	96	...	...	...	...	...	34
Total Receipts .		1,11,61,42,791	5,79,25,693	7,35,91,638	1,46,83,493	15,36,34,498	35
Opening Balance	97	4,18,40,667	1,50,48,249	1,15,65,268	54,58,623	1,70,72,710	36
GRAND TOTAL .		1,15,79,83,458	7,29,73,942	8,51,56,906	2,01,42,116	17,07,07,208	37

of INDIA on the 31st March 1904; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and

No. of Item.	United Provinces of Agra and Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	£	£	£
1	13,44,63,502	11,72,23,683	16,07,24,249	23,11,12,527	1,24,51,41,168	83,009,411	746,744	83,756,155
2	...	...	...	...	1,50,38,300	1,002,554	6,959	1,009,513
3	10,000	...	...	1,09,100	2,01,067	13,405	...	13,405
4	...	...	...	...	2,00,00,000	1,333,333	1,500,000	2,833,333
5	...	...	...	...	50,00,000	333,333	2,000,000	2,333,333
6	...	...	29,304	2,04,111	14,48,328	96,555	...	96,555
7	3,24,861	10,31,360	42,309	1,18,788	5,46,52,071	3,643,472	...	3,643,472
8	3,24,861	10,31,360	71,613	3,22,899	5,61,00,399	3,740,027	...	3,740,027
9	39,17,133	8,49,732	54,88,899	3,35,808	2,07,26,556	1,381,770	...	1,381,770
10	...	...	...	...	96,64,163	644,278	...	644,278
11	13,41,872	11,43,132	11,06,281	28,01,332	1,13,53,364	756,891	...	756,891
12	...	...	...	...	9,63,224	64,215	...	64,215
13	...	...	...	1,48,268	1,48,268	9,884	...	9,884
14	...	...	...	2,98,77,336	3,94,13,628	2,627,575	2,566,189	5,193,764
15	4,49,75,698	2,87,38,856	2,74,66,116	2,85,87,612	26,18,62,973	17,457,532	...	17,457,532
16	13,80,478	59,38,662	43,20,979	5,42,81,987	12,92,12,064	8,614,137	49,533	8,663,670
17	3,630	1,25,185	61,248	9,45,951	31,11,333	207,422	...	207,422
18	...	...	...	...	2,28,526	15,235	...	15,235
19	...	...	...	...	2,12,422	14,162	...	14,162
20	5,16,18,811	3,67,95,567	3,84,43,523	11,69,78,294	47,68,96,521	31,793,101	2,615,722	34,408,823
21	...	2,74,117	14,500	15,64,978	58,08,529	387,235	...	387,235
22	8,55,396	18,36,946	5,35,898	56,54,364	1,48,25,999	988,400	...	988,400
23	...	...	...	...	32,12,38,967	21,415,931	...	21,415,931
24	39,17,476	1,52,85,466	-2,81,79,011	4,90,82,741	54,81,755	365,450	...	365,450
25	63,26,621	-1,34,42,429	-17,84,290	1,40,69,339	34,79,035	231,936	...	231,936
26	-1,37,64,491	-88,60,092	-64,68,865	-67,00,891	1,08,62,334	724,156	...	724,156
27	21,48,704	1,16,16,674	-98,46,270	3,24,32,490	4,43,83,173	2,958,878	...	2,958,878
28	...	...	82,08,733	88,23,203	1,68,73,583	1,124,905	...	1,124,905
29	...	...	...	...	16,43,060	109,537	...	109,537
30	...	...	...	...	50,11,422	334,095	...	334,095
31	...	...	3,53,28,443	5,06,93,303	19,52,36,815	13,015,788	...	13,015,788
32	1,38,939	3,66,132	30,26,244	7,22,34,479	9,73,74,822	6,491,655	6,715,280	13,206,935
33	-12,32,751	49,65,751	2,84,984	22,06,34,664	[illegible]0,15,84,966	46,772,331	6,715,280	53,487,611
34	...	...	...	...	...	...	21,659,303	21,659,303
35	18,60,39,819	16,21,27,424	20,00,74,767	57,63,76,826	2,54,05,96,949	169,373,130	35,244,008	204,617,138
36	1,81,02,122	1,25,23,936	3,23,97,254	2,72,27,411	18,12,36,240	12,082,416	5,767,787	17,850,203
37	20,41,41,941	17,46,51,360	23,24,72,021	60,36,04,237	2,72,18,33,189	181,455,546	41,011,795	222,467,341

No. 98.—ACCOUNT of the Aggregate of Balances of Public Money in the Treasuries of India 1903-1904, including the amount of Advances and Repayments on various Accounts, the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Central Provinces. and Berar.	Burma.	Assam.	Bengal.	No. of item.
		R	R	R	R	R	
Expenditure	3	28,24,15,520	3,47,60,387	5,46,78,399	1,17,39,593	12,52,30,207	1
Add—Provincial Surpluses transferred to Deposits	3	167	85,066	...	11,48,784	89,00,967	2
Deduct—Provincial Deficits charged against Deposits	3	...	*8,81,819*	*19,15,852*	...	...	3
TOTAL		28,24,15,687	3,39,63,634	5,27,62,547	1,28,88,377	13,41,31,174	4
Railway and Irrigation Capital not charged to revenue—							
Outlay on Irrigation Works	75	...	...	13,36,688	...	*—29,494*	5
Outlay on State Railways	"	1,64,89,425	*—65,968*	...	34,81,529	75,97,125	6
Outlay of Railway Companies— Payments for Capital Outlay	81	1,07,28,173	95,15,983	17,02,892	*—12,25,798*	20,306	7
Raised and deposited by Railway Companies— Payments for discharge of Debentures	81	...	...	...	...	...	8
TOTAL		2,72,17,598	94,50,015	30,39,580	22,55,731	75,87,937	9
Permanent Debt discharged—							
Sterling Debt— G. I. P. Railway Debentures	83	...	...	...	...	...	10
Rupee Debt—							
4½ p. c.	"	7,500	...	...	...	...	11
4 p. c.	"	12,56,500	...	...	...	...	12
3½ p. c.	"	33,600	...	...	...	...	13
Stock Notes	"	...	...	...	...	25	14
TOTAL		12,97,600	...	...	...	25	15
Temporary Debt discharged	83A	...	...	...	...	...	16
Unfunded Debt—							
Special Loans	84	...	...	...	...	...	17
Deposits of Service Funds	86	11,10,524	...	...	...	...	18
Savings Bank Deposits	87	4,22,51,725	10,025	2,538	779	2,35,220	19
TOTAL		4,33,62,249	10,025	2,538	779	2,35,220	20
Deposits and Advances not bearing Interest—							
Balances of Provincial Allotments	74	...	8,81,819	19,15,852	...	...	21
Excluded Local Funds	88	19,37,012	8,78,413	13,08,490	24,027	8,11,220	22
Railway Funds	89	9,98,216	...	...	...	...	23
Gold Reserve Fund	...	3,69,21,665	...	...	...	...	24
Departmental and Judicial Deposits	92	6,46,45,708	99,79,458	1,16,35,049	30,83,116	4,35,23,407	25
Advances	100	5,73,76,159	13,14,966	26,31,834	7,72,195	18,44,196	26
Suspense Accounts	101	12,01,770	32,368	1,08,191	5,478	58,370	27
Miscellaneous	103	4,75,973	...	...	...	...	28
TOTAL		16,35,56,503	1,30,87,024	1,75,99,416	38,84,816	4,62,37,193	29
Loans and Advances by Imperial Government	93	53,92,820	19,163	...	...	5,00,000	30
Loans and Advances by Provincial Governments	93A	...	25,85,608	4,19,082	40,027	7,41,070	31
Remittances—							
Inland Money Orders	104	32,12,94,872	...	...	...	...	32
Other Departmental Accounts	"	1,92,19,196	25,94,460	*—5,81,098*	*—6,38,280*	*—2,62,28,719*	33
Net Payments into Civil Treasuries by—							
Post Office	"	1,08,63,086	...	...	...	...	34
Public Works	"	4,30,09,076	*—81,05,796*	*—84,35,413*	*—46,15,736*	*—1,38,78,749*	35
Guaranteed Railways	"	1,68,73,583	...	...	...	...	36
Net Issues from Civil Treasuries to—							
Telegraph	"	18,48,789	1,27,954	60,473	1,60,026	*—16,88,144*	37
Marine	"	1,564	*—263*	*—16,342*	*—16,423*	4,90,487	38
Military	"	3,23,43,616	36,73,627	82,07,169	11,86,654	55,77,904	39
Remittance Account between England and India	107	81,78,011	53	44,225	...	13,714	40
TOTAL		45,36,31,793	*—17,09,965*	*—7,20,986*	*—39,23,759*	*—3,57,13,507*	41
Secretary of State's Bills paid	96	13,66,31,890	...	...	...	...	42
Total Disbursements		1,11,35,06,140	5,74,05,504	7,31,02,177	1,51,45,971	15,37,19,112	43
Closing Balance	97	4,44,77,318	1,55,68,438	1,20,54,729	49,96,145	1,69,88,096	44
GRAND TOTAL		1,15,79,83,458	7,29,73,942	8,51,56,906	2,01,42,116	17,07,07,208	45

on the 31st March 1904; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1904—*continued.*

No. of Item.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	£	£	£
1	6,67,89,768	7,10,71,790	10,81,45,832	16,64,38,838	92,12,70,334	61,418,022	18,146,474	79,564,496
2	39,17,133	8,49,732	54,88,399	3,35,808	2,07,26,556	1,381,770	...	1,381,770
3	...	..	...	...	*27,97,671*	*186,511*	...	*186,511*
4	7,07,06,901	7,19,21,522	11,36,34,731	16,67,74,646	93,91,99,219	62,613,281	18,140,474	80,759,755
5	16,94,294	26,09,581	10,41,737	9,08,534	75,61,340	504,089	3,809	507,898
6	72,84,633	15,39,397	85,72,557	36,01,269	4,84,99,967	3,233,331	1,301,774	4,535,105
7	34,13,553	...	1,29,932	*−4,65,237*	2,38,19,804	1,587,987	1,276,216	2,864,203
8	..	...	...	...	...	...	80,000	80,000
9	1,23,92,480	41,48,978	97,44,226	40,44,566	7,98,81,111	5,325,407	2,661,799	7,987,206
10	...	...	...	...	...	...	600,000	600,000
11	...	...	...	...	7,500	500	...	500
12	...	...	...	...	12,56,500	83,766	...	83,766
13	...	...	...	...	33,600	2,240	...	2,240
14	...	...	...	...	25	2	...	2
15	...	...	...	...	12,97,625	86,508	600,000	686,508
16	...	..	...	...	...	...	3,500,000	3,500,000
17	875	...	...	...	875	58	...	58
18	...	...	25,628	1,19,935	12,56,087	83,739	...	83,739
19	1,15,002	5,50,617	...	1,24,228	4,32,90,134	2,886,009	...	2,886,009
20	1,15,877	5,50,617	25,628	2,44,163	4,45,47,096	2,969,806	...	2,969,806
21	...	...	...	...	27,97,671	186,511	...	186,511
22	13,38,773	11,05,329	8,64,008	25,31,850	1,07,99,122	719,941	...	719,941
23	...	...	...	...	9,98,216	66,548	...	66,548
24	...	...	..	...	3,69,21,665	2,461,445	2,566,189	5,027,634
25	4,46,72,055	2,83,54,767	2,67,35,522	2,84,70,676	26,10,99,758	17,406,651	...	17,406,651
26	14,74,256	64,16,705	42,78,231	5,36,43,676	12,97,52,218	8,650,148	214,373	8,864,521
27	47,824	36,787	2,42,410	2,22,311	19,55,509	130,367	...	130,367
28	...	...	7,326	14,084	4,97,383	33,159	300	33,459
29	4,75,32,908	3,59,13,588	3,21,27,497	8,48,82,597	44,48,21,542	20,654,770	2,780,862	32,435,632
30	..	10,88,958	20,400	4,79,912	75,01,253	500,084	...	500,084
31	4,98,787	13,69,294	4,39,166	16,57,109	77,50,143	516,676	...	516,676
32	...	...	...	...	32,12,94,872	21,419,658	...	21,419,658
33	1,84,91,533	*−1,15,84,027*	*−5,44,279*	28,60,155	35,88,941	239,263	...	239,263
34	...	...	...	...	1,08,63,086	724,205	...	724,205
35	20,04,849	1,10,37,210	*−96,36,813*	3,23,06,262	4,36,84,890	2,912,326	...	2,912,326
36	...	...	...	...	1,68,73,583	1,124,905	...	1,124,905
37	3,84,573	4,40,447	45,005	2,43,707	16,22,830	108,189	...	108,189
38	...	...	40,275	44,98,317	49,97,615	333,174	...	333,174
39	3,42,60,554	5,20,78,539	1,71,29,334	4,07,79,418	19,52,36,815	13,015,788	...	13,015,788
40	215	1,657	13,51,552	8,59,22,994	9,55,12,421	6,367,495	6,027,878	12,395,373
41	5,51,41,724	5,19,73,826	83,85,074	16,66,10,853	69,30,75,053	46,245,003	6,027,878	52,272,881
42	...	...	4,01,28,213	14,83,56,770	32,51,16,873	21,674,459	...	21,674,459
43	18,63,88,677	16,69,66,783	20,45,04,935	57,30,50,616	2,54,37,89,915	169,585,994	33,717,013	203,303,007
44	1,77,53,264	76,84,577	2,79,67,086	3,05,53,621	17,80,43,274	11,869,552	7,294,782	19,164,334
45	20,41,41,941	17,46,51,360	23,24,72,021	60,36,04,237	2,72,18,33,189	181,455,546	41,011,795	222,467,341

No. 99.—ACCOUNT of APPROPRIATION for REDUCTION or AVOIDANCE of DEBT, for the Year ended 31st March 1904.

	India, General.	Converted into £ at R15=£1
	R	£
Appropriation for Reduction or Avoidance of Debt	96,64,163	644,278

No. 100.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1904.

Receipts.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—											
Civil Advances	4,13,23,510	3,77,709	8,56,453	71,082	3,11,841	7,99,958	3,14,605	82,056	4,68,848	22,35,421	4,68,41,483
Advances for Rest Camps	...	...	...	...	...	3,991	7,935	4,333	503	...	16,762
Special Advances	35,276	...	...	...	3,18,660	171	26,343	4,976	34,707	1,50,000	5,70,133
Forest Advances	4,17,392	10,25,316	17,28,939	2,67,929	3,74,977	5,71,934	5,83,598	35,031	12,92,513	10,78,538	73,76,167
Revenue Advances—											
Advances for Survey Operations	...	...	...	13,757	...	739	...	...	5,36,424	24,375	5,75,295
Salt and Excise Advances	...	300	...	...	...	...	...	...	10,111	2,987	13,398
Opium Advances	...	...	...	...	76,815	...	...	...	...	...	76,815
Stock Account—Opium	5,000	...	...	..	...	...	...	...	5,63,614	4,72,311	10,40,925
Advances Recoverable, Post Office	2,25,278	...	...	...	...	...	...	...	...	...	2,25,278
Advances Recoverable, Marine	8,05,718	...	...	...	...	...	...	...	...	...	8,05,718
Advances Recoverable, Military	...	...	...	...	...	...	...	...	...	3,68,821	3,68,821
Advances Recoverable, P. W. D.—											
Irrigation	...	55,297	...	...	5,541	...	1,37,445	1,482	...	..	1,99,765
Other Public Works	...	...	...	...	1,415	...	...	...	...	...	1,415
PERMANENT ADVANCES—											
Permanent Advances, Civil	8,466	30,880	2,420	600	14,059	3,123	4,799	155	521	8,629	73,652
Post Office Permanent Advances	872	...	...	...	...	...	...	...	...	...	872
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Govt., Ceylon	7,38,189	...	...	...	...	...	...	...	...	...	7,38,189
Ditto ditto, Mauritius	170	...	...	...	...	...	...	...	...	...	170
Ditto ditto, Straits Settlements	1,52,966	...	...	...	...	...	...	...	...	...	1,52,966
Ditto ditto, Hong-kong	24,757	...	...	...	...	...	...	...	...	...	24,757
Ditto ditto, Malay State	1,12,140	...	...	...	...	...	...	...	...	...	1,12,140

Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	2,322	2,322
British African Protectorate	1,087	...	...	...	...	...	...	...	...	2,214	3,301
Account Current with Native States—											
Civil	3,73,381	...	...	3,95,394	2,62,163	562	46,84,559	3,040	13,49,956	1,96,650	72,65,705
Post Office	1,04,97,297	...	...	...	...	...	...	...	...	...	1,04,97,297
COINAGE ACCOUNTS—											
Mint Certificates	4,19,831	...	...	...	...	...	...	...	...	4,82,93,940	4,87,13,771
Bullion Advances for Coinage	19,57,081	...	...	...	...	...	...	...		...	19,57,081
Small Coin Depôt Balances	...	...	...	...	...	...	48,305	...	63,782	1,88,180	3,00,267
Copper Coinage Account	...	...	...	...	...	...	...	...	...	36,173	36,173
Currency Silver in process of Coinage	...	...	...	...	...	...	...	...	...	12,21,426	12,21,426
TOTAL INDIA . . R	5,70,98,411	14,89,502	25,87,812	7,48,762	13,65,471	13,80,478	58,07,589	1,31,073	43,20,979	5,42,81,987	12,92,12,064
Total Receipts in India converted into £ at R15 = £1 . £											8,614,137
ENGLAND:											
Repayment of Advances . £											49,533
TOTAL . £											8,663,670

No. 100.—ACCOUNT of Repayment of Advances and Advances Repayable for the Year ended 31st March 1904—*continued.*

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—											
Civil Advances	4,15,29,196	2,09,453	7,73,450	78,354	2,93,387	8,05,948	3,02,448	88,825	5,31,993	22,46,837	4,68,59,891
Advances for Rest Camps	...	...	...	...	...	3,991	6,655	4,030	450	...	15,126
Special Advances	1,17,478	...	...	...	8,00,870	...	19,030	5,000	29,160	...	9,71,538
Forest Advances	4,09,654	10,38,029	17,27,504	2,76,960	3,74,768	5,60,348	5,86,452	35,275	12,90,207	10,71,308	73,70,505
Revenue Advances—											
Advances for Survey Operations	10	...	...	342	...	24,047	...	...	5,33,442	16,406	5,74,247
Salt and Excise Advances	...	300	...	...	...	...	...	...	13,928	2,476	16,704
Opium Advances	...	...	...	...	1,24,487	...	...	...	...	...	1,24,487
Stock Account—Opium	5,496	...	...	...	...	...	...	...	5,16,663	4,60,630	9,82,789
Advances Recoverable, Post Office	2,16,225	...	...	...	...	...	...	...	...	...	2,16,225
Advances Recoverable, Marine	6,37,841	...	...	...	...	...	...	...	...	...	6,37,841
Advances Recoverable, Military	(a) 10,94,469	...	...	...	...	...	...	...	65,805	...	11,60,274
Advances Recoverable, P. W. D—											
Irrigation	...	62,924	...	...	82	...	2,13,753	1,599	...	...	2,78,358
Other Public Works	...	...	...	...	1,092	...	...	...	...	...	1,092
PERMANENT ADVANCES—											
Permanent Advances, Civil	9,416	4,260	9,945	995	24,014	3,445	8,750	941	9,100	7,107	77,973
Ditto ditto, Post Office	10,940	...	...	...	...	...	...	...	...	...	10,940
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Government, Ceylon	7,83,062	...	...	...	...	...	...	...	...	...	7,83,062
Ditto ditto, Mauritius	1,22,626	...	...	...	...	...	...	...	...	...	1,22,626
Ditto ditto, Straits Settlements	1,64,283	...	...	...	...	...	...	...	...	...	1,64,283
Ditto ditto, Hong Kong	24,183	–	...	...	...	...	...	...	...	...	24,183
Ditto ditto, Malay State	21,627	...	...	...	...	...	...	...	...	..	21,627
Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	755	755
British African Protectorate	35	...	...	...	...	...	...	...	...	2,478	2,513
Account Current with Native States—											
Civil	9,73,788	...	...	3,88,484	2,25,496	85	51,40,907	3,040	12,87,483	1,75,975	81,95,258
Post Office	1,05,16,927	...	...	...	...	...	...	...	...	...	1,05,16,927
COINAGE ACCOUNTS—											
Mint Certificates	4,16,261	...	...	...	...	...	...	...	...	4,28,46,714	4,32,62,975
Bullion Advances for coinage	...	...	...	...	...	...	...	...	...	68,12,990	68,12,990
Small Coin Depôt Balances	52,950	...	1,20,935	27,060	...	76,392	...	...	...	...	2,77,337
Copper Coinage Account	2,69,692	...	...	...	...	...	...	...	...	...	2,69,692
TOTAL INDIA . R	5,73,76,159	13,14,966	26,31,834	7,72,195	18,44,196	14,74,256	62,77,995	1,38,710	42,78,231	5,36,43,676	12,97,52,218
Total Disbursements in India [sic] converted into £ at R15=£1 . £											8,650,148
IN ENGLAND: Advances Repayable . £											214,373
TOTAL . £											8,864,521

(a)	R
Bengal Command.	2,17,999
Punjab Command.	8,76,470
	10,94,469

No. 101.—SUSPENSE ACCOUNTS for the Year ended 31st March 1904.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R		R	R	R	R	R	R	R
Receipts—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	9,796	31	...	...	...	...	834	4,016	...	2,126	16,803
English Stores Suspense Account	...	...	...	...	3,955	...	...	...	...	...	3,955
CHEQUES AND BILLS—											
Pre-audit Cheques	...	27,464	...	...	63,985	...	11,714	...	52,344	4,501	1,60,008
Departmental Cheques	...	...	...	...	6,423	...	...	...	...	35,031	41,454
Bills payable	24,578	...	...	...	...	...	...	...	244	...	24,822
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	13,08,120	...	...	132	84,293	...	94,972	...	...	5,77,407	20,64,924
Military	(a)1,07,960	...	...	...	...	...	...	...	...	3,13,317	4,21,277
Public Works Cash Balances—											
Irrigation	...	26,217	...	...	...	3,539	...	...	...	1,822	31,578
Railway Revenue	2,32,207	...	21,161	...	14,248	...	...	...	...	646	2,79,262
Railway Capital	...	...	9,567	7,817	...	...	...	...	...		17,485
Other Public Works	...	3,069	16,434	7,862	...	91	13,649	...	8,660	...	49,765
Total Receipts in India . R	16,82,661	56,781	47,162	15,811	1,72,904	3,630	1,21,169	4,016	61,248	9,45,951	31,11,333
Total Receipts in India converted into £ at R15=£1 . £											207,422
Disbursements—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	...	...	285	*1,083	54	39	...	...	2,500	...	3,961
Sirohi Coin	...	...	...	...	...	...	...	...	...	2,12,000	2,12,000
English Stores Suspense Account	...	...	...	...	...	10	4	...	69	...	83
Capitalised Outstandings	...	...	...	...	35,243	...	...	...	...	5,626	40,869
CHEQUES AND BILLS—											
Pre-audit Cheques	...	...	74,367	...	...	20,710	...	...	...	...	95,077
Bills of Exchange Receivable	23,147	...	...	...	...	...	...	...	...	...	23,147
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	...	5,249	30,026	...	...	1,898	...	867	6,411	...	44,451
Post Office	9,69,816	...	...	...	...	...	...	...	...	...	9,69,816
Telegraph	26,894	...	...	...	...	...	...	...	...	...	26,894
Military	(b)1,63,113	...	...	...	...	...	...	...	2,09,837	...	3,72,950
Marine	1,308	...	...	...	...	...	...	...	...	...	1,308
Public Works Cash Balances—											
Irrigation	4,347	...	3,513	...	1,737	...	3,122	1,071	...	...	13,790
Railway Revenue	...	19,892	...	4,395	...	9,515	16,892	...	13,911	...	64,605
Railway Capital	7,540	7,227	...	...	15,938	15,652	14,831	...	9,682	...	70,870
Other Public Works	5,605	...	...	...	5,398	...	...	...	...	4,685	15,688
Total Disbursements in India . R	12,01,770	32,368	1,08,191	5,478	58,370	47,824	34,849	1,938	2,42,410	2,22,311	19,55,509
Total Disbursements in India converted into £ at R15=£1 . £											130,367

(a) Punjab Command.
(b) Bengal "

102.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1904.

		Page.	STERLING AMOUNT.	AMOUNT OF EXCHANGE. (a)	AMOUNT OF EXCHANGE. (a)
			£	R	R
Exchange brought to account—					
On Expenditure in England		11	18,146,474		8,32,587
„ Revenue in England		7	746,744		34,262
„ Net Expenditure in England charged to Revenue		...	17,399,730		7,98,325
„ Expenditure in England not charged to Revenue		11	1,305,583		59,902
			18,705,313		8,58,227
Exchange on Remittances Credited as Revenue		119	...		78,108
					9,36,335
Exchange involved in Remittances from India –	£				
On Bills and Telegraphic Transfers	23,859,303	288		10,94,700	
On Railway Companies—Capital Account	49,039	119		1,29,327	
	23,810,264			12,24,027	
Remittance Account—					
Postal and Money Order Transactions	114,715	119		...	
East Indian Railway Advances	593,894	„		...	
Rajputana-Malwa Railway Advances	154,217	„		...	
South Indian Railway Advances	122,311	„		...	
Bengal and North-Western Railway Advances	147,121	„		...	
Great Indian Peninsula Railway Advances	541,547	„		..	
Family and Miscellaneous Remittances made by means of Rolls, etc.	44,775	„		...	
Other Transactions	1,364,990	„		59,166	
	124,160			59,166	
			23,686,104		11,64,861
Exchange involved in Remittances from India in excess of that brought to account during the year			4,980,791	Whereon Exchange at average rate is	2,28,526
		Converted into £ at R 15 = £ 1		£	

(a) Exchange means the difference between the equivalent at 16d. the rupee and at the average rate of the year or at contract and fixed rates.

No. 103.—ACCOUNT of Receipts and Disbursements on Miscellaneous Accounts, under Deposits, Advances, etc., for the Year ended 31st March 1904.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total, India.
Receipts.	R	R	R	R	R	R	R	R	R	R	R
Miscellaneous—											
Deposit Account of the Exhibition of Indian Art Manufacture at Delhi	1,520		...	..	...	...	...	...	..	...	1,520
Mysore Railway Debenture Sinking Fund	2,10,902	...	...	...	...	...	...	...	...	...	2,10,902
Total Receipts in India . R	**2,12,422**		...	...	...	...	...	...	...	...	**2,12,422**
Total Receipts in India converted into £ at R15=£1 . £											**14,162**
Disbursements.											
Miscellaneous—											
Deposit Account of the Exhibition of Indian Art Manufacture at Delhi.	2,46,843	...	...	...	...	...	..	...	...	...	2,46,843
Mysore Railway Debenture Sinking Fund	2,10,868	...	...	...	...	...	...	...	...	...	2,10,868
London Bills Payable, Exchange	18,262	...	...	...	...	...	...	...	7,326	14,084	39,672
Total Disbursements in India . R	**4,75,973**	...	...	...	...	...	...	...	**7,326**	**14,084**	**4,97,383**
Total Disbursements in India converted into £ at R 15=£ 1 . £											**33,159**
England:											
Miscellaneous Deposits—											
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto											300
Total Disbursements . £											**33,459**

No. 104.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1904.

Receipts	Credits.	Debits.	India, General.	Central Provinces. and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
MONEY ORDERS	32,12,38,967	...	32,12,38,967	...	...	...	...	...	...	...	...	32,12,38,967
OTHER LOCAL REMITTANCES . .	2,22,02,41,512	2,21,47,59,757	15,84,60,833	*−57,80,826*	*−4,80,61,869*	*−59,08,237*	*−13,33,34,818*	39,17,476	1,52,85,466	*−2,81,79,011*	4,90,82,741	54,81,755
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Public Works and Telegraph, Public Works Accounts . . .	21,44,420	3,96,795	4,11,805	1,51,524	1,08,719	53,805	1,64,390	1,45,779	3,42,787	72,370	2,96,446	17,47,625
Account Current between Post Office and Telegraph, Post Office Accounts	25,31,826	9,43,824	15,88,002	...	...	...	...	...	...	...	...	15,88,002
Transfers between Public Works Officers	34,88,88,245	34,88,88,245	74,68,227	1,41,990	38,995	3,35,424	*−1,22,96,495*	61,80,842	*−1,37,85,216*	*−18,56,660*	1,37,72,893	...
Transfers between Indian and Indo-European Telegraph . . .	16,51,077	16,51,077	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railway Accounts . . .	1,16,338	74,968	41,370	...	...	...	...	...	...	...	...	41,370
Account between Guaranteed Railways and Public Works, Guaranteed Railway Accounts . .	96,55,590	95,53,552	1,02,038	...	...	...	...	...	...	...	...	1,02,038
TOTAL .	36,49,87,496	36,15,08,461	96,11,442	2,93,514	1,47,714	3,89,229	*−1,21,32,105*	63,26,621	*−1,34,42,429*	*−17,84,290*	1,40,69,339	34,79,035
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Civil Accounts . .	15,67,51,457	14,58,89,123	1,03,82,357	72,25,484	2,19,39,390	48,73,350	22,36,092	*−1,37,64,491*	*−88,60,092*	*−64,68,865*	*−67,00,891*	1,08,62,334
Accounts Current between Civil and Public Works, Civil Accounts .	34,42,17,617	29,98,34,444	4,31,32,237	*−80,98,127*	*−82,08,227*	*−46,27,932*	*−1,41,66,376*	21,48,704	1,16,16,674	*−98,46,270*	3,24,32,490	4,43,83,173
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	3,92,94,198	2,24,20,615	*−1,58,353*	...	...	...	...	...	...	82,08,733	88,23,203	1,68,73,583
TOTAL .	54,02,63,272	46,81,44,182	5,33,56,241	*−8,72,643*	1,37,31,163	2,45,418	*−1,19 30,284*	*−1,16,15,787*	27,56,582	*−81,06,402*	3,45,54,802	7,21,19,090
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH MARINE, AND MILITARY—												
Accounts Current between Civil and Telegraph, Telegraph Accounts .	1,03,30,945	86,87,885	16,43,060	...	...	...	...	...	...	...	...	16,43,060
Accounts Current between Civil and Marine, Marine Accounts . .	64,31,464	14,20,042	50,11,422	...	...	...	...	...	...	...	...	50,11,422
Accounts Current between Civil and Military, Military Accounts. .	20,48,59,564	96,22,749	10,92,15,069	...	...	...	...	..	...	3,53,28,443	5,06,93,303	19,52,36,815
	22,16,21,973	1,97,30,676	11,58,69,551	...	...	...	...	...	...	3,53,28,443	5,06,93,303	20,18,91,297
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . . .	9,73,74,822	...	1,77,63,598	14,007	9,87,239	6,891	28,37,293	1,38,939	3,66,132	30,26,244	7,22,34,479	9,73,74,822

Disbursements.												
MONEY ORDERS	...	32,12,94,872	32,12,94,872	...	...	...	...	...	...	...	...	32,12,94,872
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil .	17,09,81,619	17,10,72,892	1,21,09,401	27,96,866	−5,81,120	−6,39,100	−2,62,26,074	1,85,16,012	−1,15,78,454	1,77 000	55,16,741	91,273
Account Current between Military and Military	84,19,207	84,36,214	26,08,264	...	...	...	...	...	...	5,66,723	−31,57,980	17,007
Account Current between Public Works and Telegraph, Telegraph Accounts	3,94,370	21,41,995	17,47,625	...	...	...	...	...	...	...	...	17,47,625
Account Current between Post Office and Telegraph, Telegraph Accounts	9,42,455	25,32,083	15,89,628	...	...	...	...	...	...	...	...	15,89,628
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	74,968	1,16,338	41,370	...	...	...	...	...	...	...	...	41,370
Account between Guaranteed Railways and Public Works, Public Works Accounts . . .	95,53,552	96,55,590	11,22,907	−2,02.406	22		−2,645	−24,479	−5,573	−12,88,002	5,01,394	1,02,038
TOTAL .	19,03,66,171	19,39,55,112	1,92,19,196	25.94,460	−5,81,098	−6,38,280	−2,62,28,719	1,84,91,533	−1,15,84,027	−5,44,279	28,60,155	35,88,941
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts.	14,73,61,098	15,82,24,1[illegible]4	1,08,63,086	...	...	...	...	...	...	...	...	1,08,63,086
Accounts Current between Civil and Public Works, Public Works Accounts	38,73,45,560	43,10,30,450	4,30,09,076	−81,05,796	−84,35,413	−46,15,736	−1,38,78,749	20,04,849	1,10,37,210	−96,36,813	3,23,06,262	4,36,84,890
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts . .	2,24,20,615	3,92,94,198	1,68,73,583	...	...	...	...	...	...	...	...	1,68,73,583
TOTAL .	55,71,27,273	62,85,48,832	7,07,45,745	−81,05,796	−84,35,413	−46,15,736	−1,38.78,749	20,04,849	1,10,37,210	−96,36,813	3,23,0[illegible],262	7,14,21,559
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH MARINE, AND MILITARY—												
Accounts Current between Civil and Telegraph, Civil Accounts . .	87,05,629	1,03,28,459	18,48,789	1,27,954	60,473	1,60,026	−16,88,144	3,84.573	4,40,447	45,005	2,43,707	1 622,830
Accounts Current between Civil and Marine, Civil Accounts . . .	14,66,588	64,64,203	1,564	−263	−16,342	−16,423	4,90,487	...	...	40,275	44,98,317	49,07,615
Accounts Current between Civil and Military, Civil Accounts . .	1,03,59,084	20,55,95,899	3,23,43,616	36,73,627	82,07,169	11,86,654	55,77,904	3,42,60,554	5,20,78,539	1,71,29,334	4,07,79,418	19,52,36,815
TOTAL .	2,05,31,301	22,23,88,561	3,41,93,969	38,01,318	82,51,300	13,30,257	43,80,247	3,46,45,127	5,25,18,986	1,72,14,614	4,55,21,442	20,18,57,260
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . . .	...	9,55,12,421	81,78,011	53	44,225	...	13,714	215	1,657	13,51,552	8,59,22,994	9,55,12,421

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1904.

Abstract.

	Net Receipts + Payments −
	R
INDIA, GENERAL	+15,84,60,833
CENTRAL PROVINCES AND BERAR	−57,80,826
BURMA	−4,80,61,869
ASSAM	−59,08,237
BENGAL	−13,33,34,818
UNITED PROVINCES OF AGRA AND OUDH	+39,17,476
PUNJAB	+9,32,275
NORTH WEST FRONTIER PROVINCE	+1,43,53,191
MADRAS	−2,81,79,011
BOMBAY	+4,90,82,741
TOTAL	+54,81,75

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1904—*continued.*

Details.	INDIA, GENERAL.			CENTRAL PROVINCES AND BERAR.			BURMA.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	14,88,69,101	14,88,69,101	...	1,89.76,494	1,89,76,494	...	3,47,76,422	3,47.76,422	...
Forest Remittances	6,38,868	6,12,255	+26,613	30,68,674	30,75,626	*-6,952*	1,11,49,940	1,10,88,316	+61,624
Berar Suspense Account	...	...	...	5,22,31,437	5,22,31,437	...	...	...	...
Post Office Remittances—									
Transfers between Postal Officers	90,09,054	90,40,710	*—31,656*	...	...	...	...	...	...
Treasury Suspense Account	27,21,64 191	27,21,64,744	*—553*	...	..	...	...	...	...
Mint Remittances	7,49,31,747	7 43,62,471	+5.69,276	...	...	...	...	...	...
Small Coin Depôt Remittances	45,65.030	45,65,030	...	...	...	...	...	...	...
Bengal Remittances	6,24,87,210	6,24,87,210	...	...	...	...	6,86,710	6,35,665	+51,045
Miscellaneous Remittances	9.94,163	9.94,147	+16	1,89,562	1,57,419	+32,143	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	3,68,236	3,87,047	*—18,811*	7,94,851	7,94,851	...	57,52,041	56,93,341	+58,700
Foreign Supply Bills	59,11,980	58,65,188	+46,792	14,56,266	13,31,766	+1,24,500	25,200	25,200	...
Remittance Transfer Receipts since April 1873	4,79,256	4,77,581	+1,675	5.48,814	5,46,724	+2,090	31,86,174	32,09,802	*—23,628*
Foreign Remittance Transfer Receipts	79,71,983	80,13,989	*—42,006*	3.32,079	3,48,374	*—16,295*	5,54,864	5,62,179	*—7,315*
Emigrants' Remittance Receipts	1,22,416	1,01,777	+20,639	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	28,25,90,956	11,95,41,668	+16,30,49,288	34,07,429	92,80,875	*—58,73,446*	9,45,725	4,91,94,147	*—4,82,48,422*
Central Adjusting Account	82,79,186	1,34,39,626	*—51,60,440*	3.204	46,070	*—42,866*	1,36,755	90,628	+46,127
TOTAL	87,93,83,377	72,09,22,544	+15,84,60,833	8,10,08,810	8,67,89,636	*—57,80,826*	5,72,13,831	10,52,75,700	*—4,80,61,869*

No. 105.—Other Local Remittances during the Year ended 31st March 1904—*continued.*

Details—*continued.*	Assam. Receipts.	Assam. Disbursements.	Assam. Net.	Bengal. Receipts.	Bengal. Disbursements.	Bengal. Net.	United Provinces of Agra and Oudh. Receipts.	United Provinces of Agra and Oudh. Disbursements.	United Provinces of Agra and Oudh. Net.	Punjab. Receipts.	Punjab. Disbursements.	Punjab. Net.
	R	R	R	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—*continued.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—												
Cash Remittances between Treasuries	90,38,748	90,38,748	...	10,20,17,088	10,20,17,088	...	13,19,41,736	13,19,41,736	...	10,28,98,872	10,28,98,872	...
Opium Remittances	...	...	...	99,95,341	99,95,341	...	...	...	...	...	...	...
Customs Remittances	...	...	...	3,69,89,009	3,69,89,009	...	...	...	...	...	...	...
Forest Remittances	10,35,911	10,30,539	+5,372	16,21,026	16,28,405	*—7,379*	29,08,191	29,02,149	+6,042	25,65,811	25,67,509	*—1,698*
Small Coin Depôt Remittances	4,03,540	4,03,540	...	...	...	...	5,14,200	5,14,200	...	...	...	...
Judicial Remittances	...	...	...	9,558	9,558	...	...	...	...	...	...	...
Miscellaneous Remittances	...	...	...	2,282	2,166	+116	6,77,788	6,76,887	+901	13,550	13,550	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	2,52,659	1,46,66,426	*—1,4, 13,767*
REMITTANCES BY BILLS—												
Supply Bills since April 1873	4,32,839	4,28,154	+4,685	1,56,53,407	1,56,93,407	*—40,000*	41,39,123	41,87,023	*—47,900*	46,33,212	46,18,193	+15,019
Foreign Supply Bills	25,09,550	25,06,150	+3,400	43,085	42,485	+600	8,63,656	8,51,941	+11,715	9,25,469	9,24,802	+667
Remittance Transfer Receipts since April 1873	2,42,648	2,16,015	+26,633	87,96,067	87,31,773	+64,294	39,70,677	39,96,005	*—25,328*	32,66,207	33,19,011	*—52,804*
Foreign Remittance Transfer Receipts	27,884	27,300	+584	4,25,301	3,96,519	+28,782	30,51,241	30,14,411	+36,830	13,62,132	15,65,500	*—2,03,368*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	5 29,600	64,57,708	*—59,28,108*	1,95,84,932	15,28,80,854	*—13,32,95,922*	3,20,35,385	2,80,02,267	+40,33,119	2,55,28,970	96,69,850	+1,58,59,120
Central Adjusting Account	20,645	41,448	*—20,803*	1,16,795	2,02,104	*—85,309*	14,106	1,12,009	*—97,903*	1,84,727	4,55,621	*—2,70,894*
TOTAL	1,42,41,365	2,01,49,602	*—59,08,237*	19,52,53,891	32,85,88,709	*—13,33,34,818*	18,01,16,104	17,61,98,628	+39,17,476	14,16,31,609	14,06,99,334	+9,32,275

Details—*continued.*	North-West Frontier Province.			Madras.			Bombay.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—*contd.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	1,41,87,878	1,41,87,878	...	19,51,50,621	19,51,50,621	...	17,54,99,674	17,54,99,674	...
Salt Remittances	...	...	...	2,60,96,253	2,61,01,606	*—5,353*	...	...	...
Customs Remittances	...	...	...	36,22,575	36,22,575	...	...	...	...
Forest Remittances	79,710	79,983	*—273*	42,61,911	42,61,995	*—84*	23,44,149	23,44,149	...
Mint Remittances	...	...	...	...	...	...	8,55,80,153	8,12,68,821	+43,11,332
Small Coin Depôt Remittances	...	...	...	...	...	...	17,63,384	17,63,384	...
Miscellaneous Remittances	...	...	...	10,94,968	10,91,874	+3,094	3,12,270	2,85,886	+26,384
North-West Frontier Suspense Account	1,46,68,935	2,55,168	+1,44,13,767	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	14,65,361	14,53,423	+11,938	82,33,490	80,64,336	+1,69,154	1,75,47,357	1,74,54,307	+93,050
Foreign Supply Bills	1,11,300	1,12,000	*—700*	31,686	33,086	*—1,400*	86,19,049	85,52,168	+66,881
Remittance Transfer Receipts since April 1873	8,11,885	8,49,573	*—37,688*	21,16,672	20,96,213	+20,459	38,23,191	37,27,099	+96,092
Foreign Remittance Transfer Receipts	75,373	76,252	*—879*	7,62,914	7,70,171	*—7,257*	74,11,816	73,56,445	+55,371
Emigrants' Remittance Receipts	...	...	...	22,310	20,970	+1,340	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	...	30,000	*—30,000*	2,19,93,083	5,06,10,379	*—2,86,17,296*	6,60,94,467	2,70,42,800	+3,90,51,667
Central Adjusting Account	175	3,149	*—2,974*	6,26,231	3,67,899	+2,58,332	69,83,684	16,01,720	+53,81,964
TOTAL	3,14,00,617	1,70,47,426	+1,43,53,191	26,40,12,714	29,21,91,725	*—2,81,79,011*	37,59,79,194	32,68,96,453	+4,90,82,741

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1904.

	Credits.	Debits.	India, General.	Central Provinces. and Berar.	Burma.	Assam.	Bengal.	United Prvo-inces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	87,93,702	66,38,959	+21,54,743	...	...	...	...	...	...	...	...	+12,291
Central Provinces Accounts . .	63,93,661	85,36,113	...	—21,42,452	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	11,92,722	14,96,355	—3,03,633	...	...	...	...	...	...	...	...	—8,841
Burma Accounts	14,93,887	11,99,095	...	...	+2,94,792	...	...	...	...	...	...	
India and Assam—												
India Accounts	1,18,357	34,01,066	—32,82,709	...	...	...	...	...	...	...	...	—62
Assam Accounts	34,00,993	1,18,346	...	...	...	+32,82,647	...	...	...	...	...	
India and Bengal—												
India Accounts	83,92,178	68,40,000	+15,52,178	...	...	...	...	...	...	...	...	+3,566
Bengal Accounts	69,03,942	84,52,554	...	...	...	...	—15,48,612	...	...	...	...	
India and United Provinces of Agra & Oudh—												
India Accounts	83,78,467	1,17,57,512	—33,79,045	...	...	...	...	...	...	...	...	+3,738
U. P. of Agra & Oudh Accounts.	1,17,02,069	83,19,286	...	...	...	...	...	+33,82,783	...	...	...	
India and Punjab—												
India Accounts	71,99,205	1,17,94,713	—45,95,508	...	...	...	...	...	...	...	...	+3,536
Punjab Accounts	1,17,94,422	71,95,378	...	...	...	...	...	...	+45,99,044	...	...	
India and Madras—												
India Accounts	46,79,099	37,03,628	+9,76,371	...	...	...	...	...	...	...	...	—24,840
Madras Accounts	36,91,683	46,92,894	...	...	...	...	...	...	...	—10,01,211	...	
India and Bombay—												
India Accounts	1,70,18,882	2,22,50,681	—52,31,799	...	...	...	...	...	...	...	...	+234
Bombay Accounts	2,20,33,530	1,68,01,497	...	...	...	...	...	...	...	...	+52,32,033	
Central Provinces and Burma—												
Central Provinces Accounts .	1,021	1,036	...	—15	...	...	...	...	...	...	...	...
Burma Accounts	1,031	1,016	...	...	+15	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts .	7,390	1,139	...	+6,251	...	...	...	...	...	...	...	...
Assam Accounts	1,139	7,390	...	...	...	—6,251	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts .	25,841	16,29,509	...	—16,03,668	...	...	...	...	...	...	...	—477
Bengal Accounts	16,29,509	26,318	...	...	...	...	+16,03,191	...	...	...	...	

Central Provinces and United Provinces of Agra & Oudh—												
Central Provinces Accounts	1,56,714	84,488	...	+72,226	...	...	...	...	...	...	...	+1
U. P. of Agra & Oudh Accounts	84,646	1,56,871	...	...	...	...	...	−72,225	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts	21,294	6,233	...	+15,061	...	...	...	...	...	...	...	...
Punjab Accounts	6,858	21,919	...	...	...	...	...	...	−15,061	...	...	
Central Provinces and Madras—												
Central Provinces Accounts	17,325	5,563	...	+11,762	...	...	...	...	...	...	...	−217
Madras Accounts	7,496	19,475	...	...	...	...	...	...	...	−11,979	...	
Central Provinces and Bombay—												
Central Provinces Accounts	10,46,215	2,02,246	...	+8,43,969	...	...	...	...	...	...	...	−1,923
Bombay Accounts	2,14,830	10,60,722	...	...	...	...	...	...	...	...	−8,45,892	
Burma and Assam—												
Burma Accounts	4,590	697	...	...	+3,893	...	...	...	...	...	...	...
Assam Accounts	697	4,590	...	...	...	−3,893	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts	1,38,380	1,81,410	...	...	−43,030	...	...	...	...	...	...	−188
Bengal Accounts	1,81,466	1,38,624	...	...	...	...	+42,842	...	...	...	...	
Burma and United Provinces of Agra & Oudh—												
Burma Accounts	45,250	38,881	...	...	+6,369	...	...	...	...	...	...	+1
U. P. of Agra & Oudh Accounts	39,086	45,454	...	...	...	...	...	−6,368	...	...	...	
Burma and Punjab—												
Burma Accounts	53,535	5,868	...	...	+47,667	...	...	...	...	...	...	...
Punjab Accounts	5,868	53,535	...	...	...	...	...	...	−47,667	...	...	
Burma and Madras—												
Burma Accounts	88,769	36,035	...	...	+52,734	...	...	...	...	...	...	−1
Madras Accounts	36,034	88,769	...	...	...	...	...	...	...	−52,735	...	
Burma and Bombay—												
Burma Accounts	3,90,746	1,72,066	...	...	+2,18,680	...	...	...	...	...	...	...
Bombay Accounts	1,73,238	3,91,918	...	...	...	...	...	...	...	...	−2,18,680	
Assam and Bengal—												
Assam Accounts	2,48,293	30,02,310	...	...	...	−27,54,017	...	...	...	...	...	+1,062
Bengal Accounts	30,00,215	2,45,136	...	...	...	...	+27,55,079	...	...	...	...	
Assam and United Provinces of Agra & Oudh—												
Assam Accounts	82,205	1,999	...	...	...	+80,206	...	...	...	...	...	...
U. P. of Agra & Oudh Accounts	2,374	82,580	...	...	...	...	...	−80,206	...	...	...	
Assam and Punjab—												
Assam Accounts	20,646	3,220	...	...	...	+17,426	...	...	...	...	...	+1
Punjab Accounts	3,221	20,646	...	...	...	...	...	...	−17,425	...	...	
Carried forward	13,09,23,621	13,09,35,740	−1,21,09,402	−27,96,866	+5,81,120	+6,16,118	+28,52,500	+32,23,984	+45,18,891	−10,65,925	+41,67,461	−12,119

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces, and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	13,09,23,621	13,09,35,740	*—1,21,09,402*	*—27,96,866*	+5,81,120	+6,16,118	+28,52,500	+32,23,984	+45,18,891	*—10,65,925*	+41,67,461	*—12,119*
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	35	...	...	...	...	+35	...	...	...	...	...	...
Madras Accounts	...	35	...	...	...	...	...	...	...	*—35*	...	
Assam and Bombay—												
Assam Accounts	23,780	833	...	...	...	+22,947	...	...	...	...	...	...
Bombay Accounts	833	23,780	...	...	...	...	...	...	...	...	*—22,947*	
Bengal and U. P. of Agra & Oudh—												
Bengal Accounts	2,40,28,007	6,77,681	...	...	...	...	+2,33,50,326	...	...	...	...	*—65,342*
U. P. of Agra & Oudh Accounts	6,79,566	2,40,95,234	...	...	...	...	...	*—2,34,15,668*	...	...	...	
Bengal and Punjab—												
Bengal Accounts	86,207	1,04,233	...	...	...	...	*—18,026*	...	...	...	...	*—123*
Punjab Accounts	1,04,012	86,109	...	...	...	...	...	...	+17,903	...	...	
Bengal and Madras—												
Bengal Accounts	88,131	75,105	...	...	...	...	+13,026	...	...	...	...	+1
Madras Accounts	75,161	88,186	...	...	...	...	...	...	...	*—13,025*	...	
Benga and Bombay—												
Bengal Accounts	41,944	13,696	...	...	...	...	+28,248	...	...	...	...	+1,315
Bombay Accounts	16,641	43,574	...	...	...	...	...	...	...	...	*—26,933*	
U. P. of Agra & Oudh and Punjab—												
U. P. of Agra & Oudh Accounts	8,60,101	11,82,619	...	...	...	...	...	*—3,22,518*	...	...	...	*—5,334*
Punjab Accounts	11,61,316	8,44,132	...	...	...	...	...	...	+3,17,184	...	...	
U. P. of Agra & Oudh and Madras—												
U. P. of Agra & Oudh Accounts	72,543	1,71,533	...	...	...	...	...	*—98,990*	...	...	...	...
Madras Accounts	1,71,357	72,367	...	...	...	...	...	...	...	+98,990	...	
U. P. of Agra & Oudh and Bombay—												
U. P. of Agra & Oudh Accounts	31,05,608	10,08,428	...	...	...	...	...	+20,97,180	...	...	...	*—9,167*
Bombay Accounts	10,09,528	31,15,875	...	...	...	...	...	...	...	...	*—21,06,347*	
Punjab and Madras—												
Punjab Accounts	58,070	18,250	...	...	...	...	...	...	+39,820	...	...	...
Madras Accounts	18,484	58,304	...	...	...	...	...	...	...	*—39,820*	...	
Punjab and Bombay—												
Punjab Accounts	69,71,602	2,86,946	...	...	...	...	...	...	+66,84,656	...	...	*—515*
[illegible]	2,87,927	69,73,098	...	...	...	...	...	...	...	...	*—66,85,171*	

Madras and Bombay—												
Madras Accounts . . .	10,19,934	1,77,119	...	...	...	...	...	...	...	+8,42,815	...	+11
Bombay Accounts . . .	1,77,211	10,20,015	...	...	...	...	...	...	...	...	—8,42,804	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	17,09,81,619	17,10,72,892	—1,21,09,402	—27,96,866	+5,81,120	+6,39,100	+2,62,26,074	—1,85,16,012	+1,15,78,454	—1,77,000	—55,16,741	—91,273
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Punjab—												
Military, Bengal	10,88,307	6,45,066	+4,43,241	...	...	...	...	...	...	...	...	—14,732
Military, Punjab	6,24,727	10,82,700	—4,57,973	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal	3,13,623	3,88,652	—75,029	...	...	...	...	...	...	...	...	—2,276
Military, Madras	3,88,820	3,16,067	...	...	...	...	...	...	...	+72,753	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	9,78,819	10,90,942	—1,12,123	...	...	...	...	...	...	...	...	—5,999
Military, Bombay . . .	10,95,752	9,89,628	...	...	...	...	...	...	...	...	+1,06,124	
Military, Punjab, and Military, Madras—												
Military, Punjab	438	19,824	—19,386	...	...	...	...	...	...	...	...	...
Military, Madras . . .	19,824	438	...	...	...	...	...	...	...	+19,386	...	
Military, Punjab, and Military, Bombay—												
Military, Punjab	3,30,084	27,17,078	—23,86,994	...	...	...	...	...	...	...	...	+6,000
Military, Bombay . . .	27,27,158	3,34,164	...	...	...	...	...	...	...	...	+23,92,994	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	96,408	7,55,270	...	...	...	...	...	...	...	—6,58,862	...	...
Military, Bombay . . .	7,55,247	96,385	...	...	...	...	...	...	...	...	+6,58,862	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . .	84,19,207	84,36,214	—26,08,264	...	...	...	...	...	...	—5,66,723	+31,57,980	—17,007

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	6,47,251	2,35,446	+4,11,805	...	...	...	...	...	...	...	...	+4,11,805
Telegraph Accounts . . .	3,94,370	21,41,995	−17,47,625	...	...	...	...	...	...	...	...	−17,47,625
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	1,75,214	23,690	...	+1,51,524	...	...	...	...	...	...	...	+1,51,524
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	1,14,177	5,458	...	...	+1,08,719	...	...	...	...	...	...	+1,08,719
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	55,267	1,462	...	...	...	+53,805	...	...	...	...	...	+53,805
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	1,99,027	34,637	...	...	...	...	+1,64,390	...	...	...	...	+1,64,390
Public Works, United Provinces of Agra and Oudh, and Telegraph—												
Public Works Accounts . .	1,48,786	3,007	...	...	...	...	...	+1,45,779	...	...	...	+1,45,779
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	4,14,172	71,385	...	...	...	...	...	...	+3,42,787	...	...	+3,42,787
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	77,795	5,425	...	...	...	...	...	...	...	+72,370	...	+ 72,370

Public Works, Bombay, and Telegraph—												
Public Works Accounts	3,12,731	16,285	...	...	...	...	...	...	...	...	+2,96,446	+2,96,446
Total Account Current between P. W. & Telegraph. Public Works Accounts	21,44,420	3,96,795	+4,11,805	+1,51,524	+1,08,719	+53,805	+1,64,390	+1,45,779	+3,42,787	+72,370	+2,96,446	+17,47,625
Telegraph Accounts	3,94,370	21,41,995	−17,47,625	...	...	...	...	...	...	...	...	−17,47,625
Net	...	...	−13,35,820	+1,51,524	+1,08,719	+53,805	+1,64,390	+1,45,779	+3,42,787	+72,370	+2,96,446	...
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
Account between—												
Post Office, India, and Telegraph—												
Post Office Accounts	25,31,826	9,43,824	+15,88,002	...	...	...	...	...	...	...	...	+15,88,002
Telegraph Accounts	9,42,455	25,32,083	−15,89,628	...	...	...	...	...	...	...	...	−15,89,628
Total Account Current between Post Office and Telegraph. Post Office Accounts	25,31,826	9,43,824	+15,88,002	...	...	...	...	...	...	...	...	+15,88,002
Telegraph Accounts	9,42,455	25,32,083	−15,89,628	...	...	...	...	...	...	...	...	−15,89,628
Net	...	...	−1,626	...	...	...	...	...	...	...	...	−1,626
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Irrigation	1,45,11,685	74,34,580	−47,476	+74,914	+9,17,047	...	−9,75,509	+2,56,388	+4,73,980	+68,79,011	−5,01,250	+70,77,105
Railway Revenue	17,28,32,072	17,08,38,704	−56,10,688	−76,44,692	−11,44,719	−8,42,706	−26,53,230	+12,52,056	−93,00,977	+47,80,054	+2,31,58,270	+19,93,368
Railway Capital	12,74,15,018	12,81,16,429	+32,46,358	+84,73,325	+12,26,742	+11,10,831	−79,52,396	+68,40,521	−9,53,470	−55,51,506	−71,41,816	−7,01,411
Other Public Works	3,41,29,470	4,24,98,532	+98,80,033	−7,61,557	−9,60,075	+67,299	−7,15,360	−21,68,123	−40,04,749	−79,64,219	−17,42,311	−83,69,062
Total Transfers between Public Works Officers	34,88,88,245	34,88,88,245	+74,68,227	+1,41,990	+38,995	+3,35,424	−1,22,96,495	+61,80,842	−1,37,85,216	−18,56,660	+1,37,72,893	...
TRANSFERS BETWEEN INDLIAN AND INDO-EUROPEAN TEEGRAPH	16,51,077	16,51,077	...	...	...	...	...	...	...	...	...	...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total.
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railway Accounts	1,16,338	74,968	+41,370	...	...	...	...	...	...	...	...	+41,370
Telegraph Accounts	74,968	1,16,338	−*41,370*	...	...	...	...	...	...	...	...	−*41,370*
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Guaranteed Ry. Accounts	1,16,338	74,968	+41,370	...	...	...	...	...	...	...	...	+41,370
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Telegraph Accounts	74,968	1,16,338	−*41,370*	...	...	...	...	...	...	...	...	−*41,370*
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railway Accounts	96,55,590	95,53,552	+1,02,038	...	...	...	...	...	...	...	...	+1,02,038
Public Works Accounts	19,78,170	31,01,077	−*11,22,907*	...	...	...	...	...	...	...	...	−*11,22,907*
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	2,63,792	61,386	...	+2,02,406	...	...	...	...	...	...	...	+2,02,406
Guaranteed Railways and Public Works Accounts, Burma—												
Public Works Accounts	...	22	...	...	−*22*	...	...	...	...	...	...	−*22*
Guaranteed Railways and Public Works, Assam—												
Public Works Accounts	27	847	...	...	...	−*820*	...	...	...	...	...	−*820*
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	8,141	5,496	...	...	...	...	+2,645	...	...	...	...	+2,645
Guaranteed Railways and Public Works, United Provinces of Agra and Oudh—												
Public Works Accounts	25,181	702	...	...	...	...	...	+24,479	...	...	...	+24,479
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	8,425	2,852	...	...	...	...	...	...	+5,573	...	...	+5,573
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	63,88,124	51,00,122	...	...	...	...	...	...	...	+12,88,002	...	+12,88,002
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	8,81,692	13,83,086	...	...	...	...	...	...	...	...	−*5,01,394*	−*5,01,394*
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Guaranteed Ry. Accounts	96,55,590	95,53,552	+1,02,038	...	...	...	...	...	...	...	...	+1,02,038
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — P. W. Accounts	95,53,552	96,55,590	−*11,22,907*	+2,02,406	−*22*	−*820*	+2,645	+24,479	+5,573	+12,88,002	−*5,01,394*	−*1,02,038*
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Net	...	...	−*10,20,869*	+2,02,406	−*22*	−*820*	+2,645	+24,479	+5,573	+12,88,002	−*5,01,394*	...

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,47,09,506	43,27,149	+1,03,82,357	...	...	...	...	...	...	...	...	+119
Post Office Accounts	43,27,559	1,47,09,797	−1,03,82,238	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	89,35,407	17,09,923	...	+72,25,484	...	...	...	...	...	...	...	...
Post Office Accounts	17,09,883	89,35,367	−72,25,484	...	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	2,37,11,678	17,72,288	...	...	+2,19,39,390	...	...	...	...	...	...	+155
Post Office Accounts	17,72,280	2,37,11,515	−2,19,39,235	...	...	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	57,63,863	8,90,513	...	...	...	+48,73,350	...	...	...	...	...	−1
Post Office Accounts	8,90,513	57,63,864	−48,73,351	...	...	...	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	3,74,43,661	3,52,07,569	...	...	...	...	+22,36,092	...	...	...	...	+10
Post Office Accounts	3,52,12,469	3,74,48,5[illegible]1	−22,36,082	...	...	...	...	...	...	...	...	
United Provinces of Agra & Oudh and Post Office—												
Civil Accounts	1,11,89,215	2,79,53,706	...	...	...	...	...	−1,37,64,491	...	...	...	+165
Post Office Accounts	2,79,54,772	1,41,90,116	+1,37,64,656	...	...	...	...	...	...	...	...	
Punjab and Post Office—												
Civil Accounts	1,34,65,494	2,23,25,586	...	...	...	...	...	...	−88,60,092	...	...	−1,093
Post Office Accounts	2,23,26,194	1,34,67,195	+88,58,999	...	...	...	...	...	...	...	...	
Madras and Post Office—												
Civil Accounts	1,86,19,747	2,50,88,612	...	...	...	...	...	...	...	−64,68,865	...	...
Post Office Accounts	2,50,88,674	1,86,19,809	+64,68,865	...	...	...	...	...	...	...	...	
Bombay and Post Office—												
Civil Accounts	1,99,12,886	2,66,13,777	...	...	...	...	...	...	...	...	−67,00,891	−107
Post Office Accounts	2,80,78,754	2,13,77,970	+67,00,784	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	15,67,51,457	14,58,89,123	+1,03,82,357	+72,25,484	+2,19,39,390	+48,73,350	+22,36,092	−1,37,64,491	−88,60,092	−64,68,865	−67,00,891	+1,08,62,334
Post Office Accounts	14,73,61,098	15,82,24,184	−1,08,63,086	...	...	...	...	..	...	...	...	−1,08,63,086
Net	...	...	−4,80,729	+72,25,484	+2,19,39,390	+48,73,350	+22,36,092	−1,37,64,491	−88,60,092	−64,68,865	−67,00,891	−752

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	13,67,177	32,15,966	*−18,48,789*	...	...	...	...	...	...	...	...	+7,715
Telegraph Accounts	32,13,352	13,56,848	+18,56,504	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	47,676	1,75,630	...	*−1,27,954*	...	...	...	...	...	...	...	...
Telegraph Accounts	1,75,630	47,676	+1,27,954	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	9,65,039	10,25,512	...	...	*−60,473*	...	...	...	...	...	...	+1,600
Telegraph Accounts	10,26,852	9,64,779	+62,073	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	67,490	2,27,516	...	...	...	*−1,60,026*	...	...	...	...	...	*−432*
Telegraph Accounts	2,27,084	67,490	+1,59,594	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	22,64,421	5,76,277	...	...	...	...	+16,88,144	...	...	...	...	+3,013
Telegraph Accounts	5,80,208	22,65,339	*−16,85,131*	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Telegraph—												
Civil Accounts	2,71,979	6,56,552	...	...	...	...	...	*−3,84,573*	...	...	...	+1,508
Telegraph Accounts	6,57,160	2,71,079	+3,86,081	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	4,27,841	8,68,288	...	...	...	...	...	...	*−4,40,447*	...	...	+6,403
Telegraph Accounts	8,67,344	4,20,494	+4,46,850	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	7,23,879	7,68,884	...	...	...	...	...	...	...	*−45,005*	...	*−20*
Telegraph Accounts	7,69,004	7,24,019	+44,985	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	25,70,127	28,13,834	...	...	...	...	...	...	...	...	*−2,43,707*	+443
Telegraph Accounts	28,14,311	25,70,161	+2,44,150	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BE-[TWEEN] Civil Accounts	87,05,629	1,03,28,459	*−18,48,789*	*−1,27,954*	*−60,473*	*−1,60,026*	+16,88,144	*−3,84,573*	*−4,40,447*	*−45,005*	*−2,43,707*	*−16,22,830*
Telegraph Accounts	1,03,30,945	86,87,885	+16,43,060	...	...	...	...	...	...	...	...	+16,43,060
		...	*−2,05,729*	*−1,27,954*	*−60,473*	*−1,60,026*	+16,88,144	*−3,84,573*	*−4,40,447*	*−45,005*	*−2,43,707*	+20,230

ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	...	1,58,353	−1,58,353	...	...	...	...	...	...	...	...	−1,70,31,936
Guaranteed Railway Accounts	2,24,20,615	3,92,94,198	−1,68,73,583	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,90,46,051	1,08,37,318	...	...	...	...	...	...	...	+82,08,733	...	+82,08,733
Bombay and Guaranteed Railways—												
Civil Accounts	2,02,48,147	1,14,24,944	...	...	...	...	...	...	...	...	+88,23,203	+88,23,203
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	3,92,94,198	2,24,20,615	−1,58,353	...	...	...	...	...	...	+82,08,733	+88,23,203	+1,68,73,583
Guaranteed Railway Accounts	2,24,20,615	3,92,94,198	−1,68,73,583	...	...	...	...	...	...	...	...	−1,68,73,583
Net	...	...	−1,70,31,936	...	...	...	...	...	...	+82,08,733	+88,23,203	...
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	2,17,010	2,18,574	−1,564	...	...	...	...	...	...	...	...	+236
Marine Accounts	2,25,440	2,23,640	+1,800	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	263	...	...	+263	...	...	...	...	...	...	...	...
Marine Accounts	...	263	−263	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	3,57,722	3,41,380	...	...	+16,342	...	...	...	...	...	...	+3,838
Marine Accounts	3,43,014	3,55,518	−12,504	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	16,423	...	...	...	...	+16,423	...	...	...	...	...	...
Marine Accounts	50	16,473	−16,423	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	2,86,466	7,76,953	...	...	...	...	−4,90,487	...	...	...	...	+7,163
Marine Accounts	7,84,193	2,86,543	+4,97,650	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	9,137	49,412	...	...	...	...	...	...	...	−40,275	...	−1
Marine Accounts	49,411	9,137	+40,274	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	5,79,567	50,77,884	...	...	...	...	...	...	...	...	−44,98,317	+2,571
Marine Accounts	50,29,356	5,28,468	+45,00,888	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts	14,66,588	64,64,203	−1,564	+263	+16,342	+16,423	−4,90,487	...	...	−40,275	−44,98,317	−49,97,615
Marine Accounts	64,31,464	14,20,042	+50,11,422	...	...	...	...	...	...	...	...	+50,11,422
Net	...	...	+50,09,858	+263	+16,342	+16,423	−4,90,487	...	...	−40,275	−44,98,317	+13,807

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	13,82,770	1,56,61,204	*−1,42,78,434*	...	...	...	...	...	...	...	...	+ 2,94,461
Military Accounts	1,57,04,228	11,31,333	+1,45,72,895	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	52,831	20,22,944	...	*−19,70,113*	...	...	...	...	...	...	...	− 6,140
Military Accounts	20,24,767	60,794	+19,63,973	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	30,850	7,072	...	...	+23,778	...	...	...	...	...	...	− 672
Military Accounts	7,532	31,982	− 24,450	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	34,252	12,22,303	...	...	...	*−11,88,051*	...	...	...	...	...	− 4,166
Military Accounts	12,99,814	1,15,929	+11,83,885	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	3,98,918	55,72,357	...	...	...	...	*−51,73,439*	...	...	...	...	− 85,793
Military Accounts	54,92,621	4,04,975	+50,87,646	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Bengal—												
Civil Accounts	7,36,840	3,45,93,741	...	...	...	...	...	*−3,38,56,901*	...	...	...	− 1,60,946
Military Accounts	3,44,48,114	7,52,159	+3,36,95,955	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	2,64,145	23,79,330	...	...	...	...	...	...	*−21,15,185*	...	...	− 37,038
Military Accounts	23,33,002	2,54,855	+20,78,147	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	15,979	6,048	...	...	...	...	...	...	...	+9,931	...	+ 258
Military Accounts	5,493	15,166	−9,673	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	31,777	1,54,029	...	...	...	...	...	...	...	...	*−1,22,252*	+ 36
Military Accounts	1,53,698	31,410	+1,22,288	...	...	...	...	...	...	...	...	
India and Military, Punjab—												
Civil Accounts	1,48,297	8,03,522	−6,55,225	...	...	...	...	...	...	...	...	+ 93,684
Military Accounts	9,42,272	1,93,363	+7,48,909	...	...	...	...	...	...	...	...	
Central Provinces and Military, Punjab—												
Civil Accounts	120	9,670	...	−9,550	...	...	...	...	...	...	...	+ 1
Military Accounts	10,020	469	+9,551	...	...	...	...	...	...	...	...	

Burma and Military, Punjab—												
Civil Accounts	2,005	952	..	...	+1,053	...	...	...	...	...	...	
Military Accounts	892	1,998	−1,106	...	...	...	...	...	...	...	...	} − 53
Assam and Military, Punjab—												
Civil Accounts	118	138	...	...	...	−20	...	...	...	...	...	
Military Accounts	20	...	+20	...	...	...	...	...	...	...	...	} ...
Bengal and Military, Punjab—												
Civil Accounts	5,374	2,16,098	...	...	...	...	−2,10,724	...	...	...	...	
Military Accounts	2,15,644	902	+2,14,742	...	...	...	...	...	...	...	...	} + 4,018
United Provinces of Agra and Oudh and Military, Punjab—												
Civil Accounts	2,37,900	4,00,473	...	...	...	...	...	−1,62,573	...	...	...	
Military Accounts	1,97,895	32,755	+1,65,140	...	...	...	...	...	...	...	...	} + 2,567
Punjab and Military, Punjab—												
Civil Accounts	20,61,056	5,14,05,510	...	...	...	...	...	...	−4,93,44,454	...	...	
Military Accounts	5,07,36,654	14,90,687	+4,92,45,967	...	...	...	...	...	...	...	...	} − 98,487
Madras and Military, Punjab—												
Civil Accounts	259	7,204	...	...	...	...	...	...	...	...	...	
Military Accounts	5,786	...	+5,786	...	...	...	...	...	...	−6,945	...	} − 1,159
Bombay and Military, Punjab—												
Civil Accounts	2,050	1,58,015	...	...	...	...	...	...	...	...	...	
Military Accounts	1,55,734	340	+1,55,394	...	...	...	...	...	...	...	−1,55,965	} − 571
India and Military, Madras—												
Civil Accounts	1,75,476	65,56,719	−63,81,243	...	...	...	...	...	...	...	...	
Military Accounts	66,35,890	3,12,734	...	...	...	...	...	...	...	+63,23,156	...	} − 58,087
Central Provinces and Military, Madras—												
Civil Accounts	12,055	6,17,560	...	−6,05,505	...	...	...	...	...	...	...	
Military Accounts	6,21,773	16,324	...	...	...	...	...	...	...	+6,05,449	...	} − 56
Burma and Military, Madras—												
Civil Accounts	3,76,983	86,01,982	...	...	−82,24,999	...	...	...	...	...	...	
Military Accounts	86,21,788	3,77,385	...	...	...	...	...	...	...	+82,44,403	...	} + 19,404
Assam and Military, Madras—												
Civil Accounts	1,356	...	...	...	...	+1,356	...	...	...	...	...	
Military Accounts	...	1,356	...	...	...	...	...	...	...	−1,356	...	} ...
Bengal and Military, Madras—												
Civil Accounts	2,771	1,87,494	...	...	...	...	−1,84,723	...	...	...	...	
Military Accounts	1,86,872	2,798	...	...	...	...	...	...	...	+1,84,074	...	} − 649
United Provinces of Agra and Oudh and Military, Madras—												
Civil Accounts	13,859	2,37,788	...	...	...	...	...	−2,23,929	...	...	...	
Military Accounts	2,27,261	8,490	...	...	...	...	...	...	...	+2,18,771	...	} − 5,158
Punjab and Military, Madras—												
Civil Accounts	5,018	1,00,251	...	...	...	...	...	...	−95,233	...	...	
Military Accounts	1,00,244	5,094	...	...	...	...	...	...	...	+95,150	...	} − 83
Madras and Military, Madras—												
Civil Accounts	8,39,148	1,78,99,570	...	...	...	...	...	...	...	−1,70,60,422	...	
Military Accounts	1,79,85,843	8,80,046	...	...	...	...	...	...	...	+1,71,05,797	...	} + 45,375
Bombay and Military, Madras—												
Civil Accounts	24,963	25,78,708	...	...	...	...	...	...	...	...	−25,53,745	
Military Accounts	25,78,087	25,088	...	...	...	...	...	...	...	+25,52,999	...	} − 746
Carried over — Civil Accounts	68,57,170	15,14,00,682	−2,13,14,902	−25,85,168	−82,00,168	−11,86,715	−55,68,886	−3,42,43,403	−5,15,54,872	−1,70,57,436	−28,31,962	−14,45,43,512
Carried over — Military Accounts	15,06,91,944	61,48,432	+10,92,15,069	...	...	...	...	...	...	+3,53,28,443	...	+14,45,43,512
Carried over — Net			+8,79,00,167	−25,85,168	−82,00,168	−11,86,715	−55,68,886	−3,42,43,403	−5,15,54,872	+1,82,71,007	−28,31,962	...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward { Civil Accounts	68,57,170	15,14,00,682	*−2,13,14,902*	*−25,85,168*	*−82,00,168*	*−11,86,715*	*−55,68,886*	*−3,42,43,403*	*−5,15,54,872*	*−1,70,57,436*	*−28,31,962*	*−14,45,43,512*
Brought forward { Military Accounts	15,06,91,944	61,48,432	+10,92,15,069	...	...	...	...	...	...	+3,53,28 443	...	+14,45,43,512
Brought forward { Net			+8,79,00,167	*−25,85,168*	*−82,00,168*	*−11,86,715*	*−55,68,886*	*−3,42,43,403*	*−5,15,54,872*	+1,82,71,007	*−28,31,962*	...
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	18,42,175	1,28,70,889	*−1,10,28,714*	...	...	...	...	...	...	...	...	*−31,249*
Military Accounts	1,28,42,954	18,45,489	...	...	...	...	...	...	...	...	+1,09,97,465	
Central Provinces and Military, Bombay—												
Civil Accounts	71,533	11,50,992	...	*−10,88,459*	...	...	...	...	...	...	...	+1,979
Military Accounts	11,62,255	71,817	...	...	...	...	...	...	...	...	+10,90,438	
Burma and Military, Bombay—												
Civil Accounts	2,872	9,873	...	...	*−7,001*	...	...	...	...	...	...	+593
Military Accounts	9,481	1,887	...	...	...	...	...	...	...	...	+7,594	
Assam and Military, Bombay—												
Civil Accounts	61	...	...	...	...	+61	...	...	...	...	...	...
Military Accounts	...	61	...	...	...	...	...	...	...	...	*−61*	
Bengal and Military, Bombay—												
Civil Accounts	764	9,782	...	...	...	...	*−9,018*	...	...	...	...	*−92*
Military Accounts	9,586	660	...	...	...	...	...	...	...	...	+8,926	
United Provinces of Agra and Oudh and Military, Bombay—												
Civil Accounts	17,938	35,089	...	...	...	...	...	*−17,151*	...	...	...	+1
Military Accounts	35,089	17,937	...	...	...	...	...	...	...	...	+17,152	
Punjab and Military, Bombay—												
Civil Accounts	12,555	5,36,222	...	...	...	...	...	...	*−5,23,667*	...	...	...
Military Accounts	5,36,207	12,540	...	...	...	...	...	...	...	...	+5,23,667	
Madras and Military, Bombay—												
Civil Accounts	10,385	82,283	...	...	...	...	...	...	...	*−71,898*	...	...
Military Accounts	82,240	10,342	...	...	...	...	...	...	...	...	+71,858	
Bombay and Military, Bombay—												
Civil Accounts	15,43,631	3,94,91,087	...	...	...	...	...	...	...	...	−3,79,47,456	+28,768
Military Accounts	3,94,89,808	15,13,584	...	...	...	...	...	...	...	...	+3,79,76,224	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY. { Civil Accounts	1,03,59,084	20,55,95,899	*−3,23,43,616*	*−36,73,627*	*−82,07,169*	*−11,86,654*	*−55,77,904*	*−3,42,60,554*	*−5,20,78,539*	*−1,71,29,334*	−4,07,79,418	*−19,52,36,815*
{ Military Accounts	20,48,59,564	96,22,749	+10,92,15,069	...	...	...	...	...	...	+3,53,28,443	+5,06,93,303	+19,52,36,815
{ Net			+7,68,71,453	*−36,73,627*	*−82,07,169*	*−11,86,654*	*−55,77,904*	*−3,42,60,554*	*−5,20,78,539*	+1,81,99,109	+99,13,885	...

ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and Public Works—												
Civil Accounts	8,41,70,605	4,10,38,368	+4,31,32,237	...	...	...	...	...	...	...	...	} +1,23,161
P. W. Accounts	6,32,93,472	10,63,02,548	−4,30,09,076	...	...	...	...	...	...	...	...	
Central Provinces & Public Works—												
Civil Accounts	8,10,270	89,08,397	...	−80,98,127	...	...	...	...	...	...	...	} +7,669
P. W. Accounts	3,88,02,997	3,06,97,201	...	+81,05,796	...	...	...	...	...	...	...	
Burma and Public Works—												
Civil Accounts	1,64,12,521	2,46,20,748	...	...	−82,08,227	...	...	...	...	...	...	} +2,27,186
P. W. Accounts	2,48,49,460	1,64,14,047	...	...	+84,35,413	...	...	...	...	...	...	
Assam and Public Works—												
Civil Accounts	6,66,202	52,94,134	...	...	...	−46,27,932	..	...	...	...	...	} −12,196
P. W. Accounts	1,02,24,103	56,08,367	...	...	...	+46,15,736	...	...	...	...	...	
Bengal and Public Works—												
Civil Accounts	4,58,67,657	6,00,34,033	...	...	...	...	−1,41,66,376	...	...	...	...	} −2,87,627
P. W. Accounts	5,96,93,489	4,58,14,740	...	...	...	...	+1,38,78,749	...	...	...	...	
United Provinces of Agra and Oudh and Public Works—												
Civil Accounts	3,59,52,496	3,38,03,792	...	...	...	...	...	+21,48,704	...	...	...	} +1,43,855
P.W. Accounts	3,39,18,627	3,59,23,476	...	...	...	...	...	−20,04,849	...	...	...	
Punjab and Public Works—												
Civil Accounts	5,44,04,935	4,27,88,261	...	...	...	...	...	...	+1,16,16,674	...	...	} +5,79,464
P. W. Accounts	7,36,69,987	8,47,07,197	...	...	...	...	...	...	−1,10,37,210	...	...	
Madras and Public Works—												
Civil Accounts	1,52,70,076	2,51,16,346	...	...	...	...	...	...	...	−98,46,270	...	} −2,09,457
P. W. Accounts . . .	2,48,66,674	1,52,29,861	...	...	...	...	...	...	...	+96,36,813	...	
Bombay and Public Works—												
Civil Accounts	9,06,62,855	5,82,30,365	...	...	...	...	...	...	...	...	+3,24,32,490	} +1,26,228
P. W. Accounts	5,80,26,751	9,03,33,013	...	...	...	...	...	...	...	...	−3,23,06,262	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS. — Civil Accts.	34,42,17,617	29,98,34,444	+4,31,32,237	−80,98,127	−82,08,227	−46,27,932	−1,41,66,376	+21,48,704	+1,16,16,674	−98,46,270	+3,24,32,490	+4,43,83,173
P. W. Accts.	38,73,45,560	43,10,30,450	−4,30,09,076	+81,05,796	+84,35,413	+46,15,736	+1,38,78,749	−20,04,849	−1,10,37,210	+96,36,813	−3,23,06,262	−4,36,84,890
Net . .			+1,23,161	+7,669	+2,27,186	−12,196	−2,87,627	+1,43,855	+5,79,464	−2,09,457	+1,26,228	+6,98,283

No. 107.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1904.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Postal & Money Order transactions in India	...	...	...	...	...	...	...	...	102,604	102,604
Little Basses Light Vessel Dues	...	...	765	...	2,475	...	...	302	515	4,057
Balances of Shipping Masters' accounts	...	...	119	...	1,135	...	...	26	474	1,754
Receipts on account of China Expeditionary Force	233,441	...	...	...	...	...	...	...	...	233,441
Receipts on account of South African Force	...	...	...	...	...	...	...	...	51,216	51,216
Receipts on account of Indian Native Troops sent to Mauritius	5,826	...	...	...	...	...	...	1,527	...	7,353
Receipts on account of Somaliland Expedition	...	...	...	...	...	...	...	...	43,709	43,709
Enlistment of Natives of India for service in the Colonies	226	...	...	...	...	...	...	...	...	226
New Native Regiments raised to replace those employed at Colonial garrisons	80,765	...	...	...	...	...		...	...	80,765
Unpaid Family Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	407	...	...	...	...	...	...	...	...	407
Advances in India on account of the Emigration of Coolies and supplies to His Majesty's Ships on the East India Station—Military	...	...	..	...	...	...	...	...	63	63
Pensions paid in India to outpensioners of Chelsea hospital	5	...	...	...	...	...	...	5	32	42
Miscellaneous receipts—										
Civil	93	...	...	...	...	...	6	...	238	337
Military	3,552	...	...	...	...	...	...	4,624	3,078	11,254
Marine	3,649	...	...	...	...	...	...	...	...	3,649
Total	327,964	...	884	...	3,610	...	6	6,484	201,929	540,877
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Bills drawn by the Mission to the Court of Persia	66,000	...	...	...	...	...	...	...	...	66,000
Family and Miscellaneous Remittances made by means of Rolls	25,391	...	...	...	...	...	...	7,205	9,625	42,221
Family Remittances, Indo-European Telegraph Department—Public Works	2,574	...	...	...	...	...	...	...	...	2,574
East Indian Railway Company— Public Works	593,894	...		...	...	...	...	...	...	593,894
Rajputana-Malwa Railway— do.	154,217	...	...	..	...	...	...	...	...	154,217
South Indian Railway Company— do.	...	...	...	...	...	...	...	122,311	...	122,311
Bengal and North-Western Railway Company— do.	...	...	...	...	147,121	...	...	...	...	147,121
Great Indian Peninsula Railway Company— do.	...	...	...	...	...	...	...	...	541,547	541,547
Stores purchased in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	1,321	149	3,531	33	20,914	3,783	3,859	47,792	8,025	89,407
Public Works	10,775	785	65,861	426	15,734	4,871	20,536	15,862	2,889	137,739

Pay and Pensions paid in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	264	...	304	...	1,545	578	8	1,706	1,673	6,078
Purchase of Silver	...	...	...	...	...	...	...	...	4,043,365	4,043,365
Gold remitted from India	...	...	...	...	...	...	...	...	5,939	5,939
Stamps on Military Commissions—Military	60	...	...	...	...	...	...	28	18	106
Miscellaneous receipts—										
Civil	376	...	236	...	229	...	...	221	20	1,082
Military	1,338	...	...	...	...	...	...	61	602	2,001
Public Works	66	...	...	...	...	30	...	80	...	176
Total	856,276	934	64,932	459	185,543	9,262	24,403	195,266	4,613,703	5,950,778
TOTAL INDIA £	1,184,240	934	65,816	459	189,153	9,262	24,409	201,750	4,815,632	6,491,655

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

Repayments by His Majesty's Treasury and other Public Departments, in respect of—	£	
Disbursements in India in connection with the War in South Africa	719,767	
Expenses in India in connection with the China Expeditionary Force and Balances of Field Examiner's Accounts	208,666	
Ditto Ditto Somaliland expedition	1,243,345	
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station	101,789	
Postal and money order transactions (receipts in excess of payments)	93,332	
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	25,366	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	4,374	
Expenses incurred in conection with the despatch of Indian Native troops to the Mauritius	19,135	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong-Kong and Singapore	10,391	
Miscellaneous advances made in India	219,167	
	2,645,332	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—		
Estates remitted from India by Administrators General by means of Bills on London	32,885	
East Indian Railway Company: Transfer fees and miscellaneous refunds	1,909	
Rajputana Malwa Railway: Miscellaneous refunds	441	
South Indian Railway Company: Transfer fees and miscellaneous refunds	1,017	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	961	
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	12,974	
Miscellaneous receipts	22,633	
Gold received from India: net sale proceeds	3,997,128	
	4,069,948	
TOTAL ENGLAND £		6,715,280
TOTAL RECEIPTS £		13,206,935

No. 107.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India, for the Year ended 31st March 1904—*continued.*

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	217,319	217,319
Little Basses Light Vessel Dues	...	...	4	...	58	...	...	13	...	75
Balances of Shipping Masters' accounts	...	...	4	...	16	...	...	...	5	25
Payments on account of China Expeditionary Force	302,960	...	...	...	...	...	...	...	...	302,960
Payments on account of South African Force	...	...	...	...	...	...	...	—8,357	63,367	55,010
Payments on account of Indian Native Troops sent to Mombasa—										
Marine	1,112	...	...	...	...	...	...	...	...	1,112
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.—										
Military	11,482	...	...	...	...	...	...	9,312	4,334	25,128
Marine	98		...	...	...	...	...	...	...	98
Enlistment of Natives of India for service in the Colonies	3,362	...	...	...	...	...	...	83	67	3,512
New Native Regiments raised to replace those employed at Colonial garrisons	398	...	...	...	...	...	...	...	...	398
Payments of Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	11,651	...	...	...	...	...	...	...	...	11,651
Payment on account of Indian Native troops sent to Mauritius	24,761	...	...	...	...	...	...	5,458	...	30,219
Payments on account of Somaliland Expedition	...	...	...	...	...	...	...	...	1,382,731	1,382,731
Expenses of Indian Native troops attending H. Ms. Coronation	...	...	...	...	...	...	...	...	14,760	14,760
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station—										
Civil	41,812	...	...	...	...	...	...	18,778	...	60,590
Military	...	...	...	...	...	...	...	...	59	59
Marine	40,117	...	...	...	...	...	...	...	...	40,117
Miscellaneous payments—										
Civil	787	4	2,467	...	7	...	...	...	2,965	6,230
Military	87,867	...	...	...	...	...	...	40,362	41,837	170,066
Marine	5,313	...	...	...	...	...	...	...	...	5,313
Public Works	236	...	...	...	...	...	...	...	...	236
Total	531,956	4	2,475	...	81	...	...	65,649	1,727,444	2,327,609
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—	...	...	...	...	...	...	...	...		
... of Rolls	19	...	...	...	...	...	...	...	1	20

Gold remitted from India	...	...	...	...	...	...	...	...	4,000,001	4,000,001
Miscellaneous payments—										
Civil	12,838	...	473	...	833	14	3	24,437	26	38,624
Military	388	...	...	...	...	...	...	17	728	1,133
Public Works	...	...	...	...	...	...	108	...	...	108
Total	13,245	...	473	...	833	14	111	24,454	4,000,756	4,039,886
TOTAL INDIA £	545,201	4	2,948	...	914	14	111	90,103	5,728,200	6,367,495

ENGLAND :

	£	
HIS MAJESTY'S IMPERIAL GOVERNMENT—		
Payments to His Majesty's Treasury and other Public Departments, on account of—		
Somaliland Expedition: Balances of Field Examiner's accounts	247	
Little Basses Light Vessel Dues	4,617	
Balances of Shipping Masters' accounts	1,791	
Refund of portion of sum received in 1901-2 for raising and training five new Indian Native Infantry Regiments to replace those employed at Colonial Garrisons	7,338	
Refund of portion of sum received in 1902-03 in respect of expenditure brought to account in India in connection with the visit of Indian Native Troops, on the occasion of His Majesty's Coronation	2,306	
Miscellaneous	4,077	
	20.376	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—		
Family and Miscellaneous Remittances	48,457	
Remittances by Administrators General	31,833	
East Indian Railway Company: Advances for purchase of Stores, etc.	595,803	
Rajputana-Malwa Railway: ditto	154,658	
South Indian Railway Company: ditto	123,328	
Bengal and North-Western Railway Company: ditto	148,082	
Great Indian Peninsula Railway Company: ditto	554,521	
Stores chargeable to Provincial and Local Funds and to Native States	222,124	
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account	64,000	
Pay and Pensions chargeable to Native States, Local Funds, etc.	6,074	
Miscellaneous payments to be brought to charge or recovered in India	3,295	
Purchase of Silver	4,055,327	
	6,007,502	
TOTAL ENGLAND . £		6,027,878
TOTAL DISBURSEMENTS . £		12,395,373

APPENDIX B

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1903-1904.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

CONTENTS.

ACCOUNT of EXCLUDED LOCAL FUNDS

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	R	R	R	R	R	R
LAND REVENUE—						
Income from Land, the property of the Funds	3,42,902	71,971	13,18,182	14,691	2,44,284	[illegible]
STAMPS—						
Sale of Stamps	...	39,001	...	...	...	[illegible]
EXCISE—						
License Fees and Duties	8,509	99,515	...	...	1,17,106	[illegible]
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	13,853	...	...	...	[illegible]
Miscellaneous	...	...	...	...	2,571	[illegible]
ASSESSED TAXES—						
Taxes upon Houses	2,79,988	4,33,545	...	...	...	[illegible]
Licenses on Trades and Professions	31,766	2,788	...	1,743	...	[illegible]
Chowkidari Tax	37,917	26,846	...	...	...	[illegible]
Octroi	7,26,600	94,365	...	...	...	[illegible]
Miscellaneous (including Taxes on Horses and Carriages)	53,797	22,019	...	...	...	[illegible]
REGISTRATION—						
Fees and Miscellaneous	...	3,365	...	...	...	[illegible]
INTEREST—						
Interest on Government Securities and other Investments	1,962	15,829	2,69,289	76,602	1,06,967	[illegible]
POLICE—						
Fees, Fines, and Forfeitures	39,784	13,633	...	1,306	6,860	[illegible]
Unclaimed Property	288	1,496	...	...	...	[illegible]
Miscellaneous (including Cattle-pound receipts)	29,041	6,239	...	...	1,35,194	[illegible]
MARINE—						
Hire of Vessels	...	...	44,503	77,655	19,954	[illegible]
Sale-proceeds of Vessels and Stores	...	...	1,113	14,777	5,085	[illegible]
Pilotage receipts	...	...	2,05,259	2,52,142	3,40,038	[illegible]
Other Fees and Dues	...	...	71,30,041	42,99,690	2,28,922	[illegible]
EDUCATION—						
School Fees	...	2,447	...	...	2,63,774	[illegible]
Miscellaneous	...	8,827	...	...	43,982	[illegible]
MEDICAL—						
Hospital receipts (including sale of Medicines)	8 446	5,496	51	...	...	[illegible]
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	26,393	10,699	...	...	5,216	[illegible]
Public Exhibitions and Fairs	...	4,487	...	...	...	[illegible]
Sanitation—						
Conservancy Tax and Fees	2,45,120	52,450	...	...	...	[illegible]
Sales of Manure, etc.	63,417	27,173	...	...	...	[illegible]
Water-supply—						
Sale of Water	39,935	15,906	1,22,432	80,623	...	[illegible]
Other receipts	32,086	1,449	...	...	...	[illegible]
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	...	82,583	1,21,267	...	[illegible]
MISCELLANEOUS—						
Sales of old Materials	8,359	1,970	4,191	...	1,223	[illegible]
Sales of Land and Houses	1,606	787	32,962	...	...	[illegible]
Contributions (including Grants-in-aid from Government)	5,24,801	1,06,755	2,55,686	1,08,625	48,025	[illegible]
Rents of Houses	27,364	24,231	8,15,906	62,080	3,165	[illegible]
Sales of Fruit, Grass, etc.	1,71,987	12,019	...	5,700	...	[illegible]
Miscellaneous	2,45,342	3,19,935	2,27,758	1,62,125	1,36,302	[illegible]
PUBLIC WORKS—						
Tolls and Ferries	1,950	14,598	32,07,253	2,04,898	...	[illegible]
Miscellaneous	914	1,111	19,67,237	...	4,45,053	[illegible]
DEPOSITS AND ADVANCES—						
Loans by Public Subscription	...	...	50,00,000	14,30,000	...	[illegible]
Sale-proceeds of Investments	8,926	...	2,95,714	70,000	3,01,919	[illegible]
Stock Account	...	...	9,67,612	43,413	...	[illegible]
Other Deposits and Advances	28,757	26,490	3,08,28,535	15,24,720	1,322	[illegible]
TOTAL RECEIPTS . R	29,88,957	14,81,305	5,27,76,307	85,72,057	24,56,962	[illegible]
OPENING BALANCE . R	(a)6,69,503	(a)6,29,734	35,53,314	19,79,643	9,85,667	[illegible]
GRAND TOTAL . R	36,58,460	21,11,039	5,63,29,621	1,05,51,700	34,42,629	[illegible]

(a) The difference between this and the closing balance of last year is explained in the detailed account.

for the Year ended 31st March 1904.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	R	R	R	R	R	R
Refunds—						
Refunds of Taxes	52,691	1,377	9,609	7,667	426	71,770
Miscellaneous Refunds	6,737	4,544	...	59,756	39,884	1,10,921
Charges of Collection of Revenue—						
Excise Establishments	...	...	...	...	1,752	1,752
Rate and Cess collecting Establishments	64,643	30,674	3,224	...	12,534	1,11,075
Other collecting Establishments	15,633	26,267	5,08,829	5,00,930	4,841	10 56,500
Interest—						
Interest on Debt	2,433	267	45,36,315	2,40,239	6,620	47,85,874
General Administration—						
Establishments engaged in General Management and Accounts	1,63,044	1,12,773	14,21,707	2,29,020	63,785	19,90,329
Contributions towards Establishment in Government Offices	6,687	8,254	15,538	22,529	6,657	59,665
Law and Justice—						
Criminal Courts	112	20,261	...	15,298	...	35,671
Jails	677	681	...	...	...	1,358
Police—						
Executive Force	3,21,792	2,66,118	95,187	60,965	20,362	7,64,424
Miscellaneous (including Cattle-pounds)	13,768	20,684	...	4,960	1,30,484	1,69,896
Marine—						
Dockyard and Port Establishments	...	...	11,00,145	6,66,353	34,351	18,00,849
Pilotage Establishments	...	...	1,43,243	1,00,800	2,45,760	4,89,803
Ship and Boat Establishments	...	...	80,789	2,00,033	...	2,80,822
Light-houses and Light-ships	...	...	86.156	1,07,442	...	1,93,598
Building, Purchase, and Repair of Ships	...	...	4,09,024	1,60,936	4.26,423	9,96 383
Miscellaneous	...	...	1,90,289	2,65,258	97,355	5,52,902
Education—						
Inspection	...	134	...	...	...	134
Colleges and Schools	1,438	17,727	...	...	2,52,575	2,71,740
Scholarships and Prizes	...	781	...	...	4,829	5,610
Grants-in-aid	9,705	27,223	...	...	2,100	39,028
Miscellaneous	...	404	...	...	92,186	92,590
Medical—						
Professional Establishments	17,898	8,628	7,056	26,261	...	58,843
Hospitals and Dispensaries	3,25,632	85,379	17,072	1,40,312	80,637	6,49,032
Vaccination	12,030	9,153	...	...	9,686	30,869
Minor Departments—						
Public Gardens (Establishment and other charges)	1,12,886	25,253	...	...	6,885	1,45,024
Cemeteries (Establishment and other charges)	7,983	1.155	...	...	...	9.138
Public Exhibitions and Fairs	...	1,593	...	...	...	1,593
Conservancy (Establishment and other charges)	10,84,832	2,71,769	28,543	2,176	154	13,87,474
Water-supply (Establishment and other charges)	79,081	5,863	25,964	...	19	1,10,927
Statistical Establishments	...	447	...	...	...	447
Superannuation—						
Pensions and Gratuities	400	7,961	35,344	50,147	2,354	96,206
Miscellaneous—						
Rents, Rates, and Taxes	18,532	7,445	7,30,861	62,243	3,515	8,22,596
Petty Establishments	1,08,483	29,248	12,75,277	3,356	440	14,16,804
Miscellaneous	97,595	1,61,446	11,12,607	96,863	5,98,651	20,67,162
Public Works—						
Supervising Establishment, Tools and Plant	8,573	5,838	2,33,998	2,08,117	25,862	4,82,388
Stock not chargeable to any particular work	...	...	...	77,876	...	77,876
Original Works—						
Buildings	82,810	20,678	5,79,734	1,62,872	*—1,276*	8,44,8 8
Roads	24,807	21,157	52,749	37,355	8,250	1,44,318
Port Appliances	...	...	5,62,282	5,29,153	27,750	11,19,185
Other Works	38,622	28,501	29,10,795	2,17,991	88	31,95,997
Maintenance and Repairs—						
Buildings	30,721	14,858	1,72,881	45,835	5,080	2,69,375
Roads	1,68,789	34,153	62,112	14,130	17,233	2,96,417
Port Appliances	...	...	23,950	2,42,141	10,073	2,76,164
Other Works	27,075	33,097	7,87,631	26,493	43,395	9,18,591
Petty Construction and Repairs	23,557	1,17,877	34,560	40,724	12,761	2,29,479
Deposits and Advances—						
Repayment of Loans from Government	18,138	281	3,64,932	1,21,465	...	5,04,816
Repayment of Loans from the Public	...	...	...	60,000	...	60,000
Investment in Government Securities or otherwise	...	24	17,34,276	3,22,680	61,006	21,17,986
Stock Account	...	...	9,87,809	9,665	...	9,97,474
Other Deposits and Advances	32,934	29,954	3,24,24,354	14,18,213	25,766	3,39,31,221
Total Disbursements . R	29,80,738	14,60,827	5,27,64,842	65,58,254	23,81,253	6,61,45,914
Closing Balance . R	6,77,722	6,50,212	35,64,779	39.93,446	10,61,376	99,47,535
Grand Total . R	36,58,460	21,11,039	5,63,29,621	1,05,51,700	34,42,629	7,60,93,449

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Receipts.											
LAND REVENUE—											
Income from Land, the property of the Funds	41,328	18,409	13,442	183	5,898	1,35,581	90,245	20,950	292	16,574	3,42,902
EXCISE—											
License Fees and Duties	8,469	...	...	...	...	...	36	...	...	4	8,509
ASSESSED TAXES—											
Taxes upon Houses	48,928	...	19,193	1,698	21,024	39,046	75,149	11,128	11,476	52,346	2,79,988
Licenses on Trades and Professions	645	1,290	2,790	...	95	7,877	3,850	888	2,314	12,017	31,766
Chowkidari Tax	25,890	...	...	...	624	11,403	...	...	...	...	37,917
Octroi	1,62,023	86,700	...	...	...	1,28,917	2,39,226	46,091	...	63,643	7,26,600
Miscellaneous (including Taxes on Horses and Carriages)	8,141	5,198	1,647	144	2,084	5,491	9,246	1,595	2,895	17,356	53,797
INTEREST—											
Interest on Government Securities and other Investments	...	80	...	...	...	1,882	...	...	...	...	1,962
POLICE—											
Fees, Fines, and Forfeitures	7,738	1,411	2,065	36	2,669	7,882	7,989	3,307	625	6,062	39,784
Unclaimed Property	45	...	154	...	...	...	43	44	2	...	288
Miscellaneous (including Cattle-pound receipts)	2,294	2,703	1,527	1,427	2,409	10,283	3,566	852	884	3,096	29,041
MEDICAL—											
Hospital receipts (including sale of Medicines)	28	375	...	...	...	...	6,368	1,675	...	...	8,446
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	5,204	824	10	...	5	6,927	9,986	441	...	2,996	26,393
Sanitation—											
Conservancy Tax and Fees	27,817	15,125	23,672	239	16,631	66,493	29,094	9,505	1,323	55,221	2,45,120
Sales of Manure, etc.	3,952	4,135	...	...	439	5,797	15,138	1,602	903	31,451	63,417
Water-supply—											
Sale of Water	14,726	...	470	...	10,773	...	6,446	6,018	203	1,299	39,935
Other receipts	8,059	2,024	...	456	...	21,263	131	...	...	153	32,086
MISCELLANEOUS—											
Sales of old Materials	2,489	156	2,158	24	153	1,230	326	417	...	1,406	8,359
Sales of Land and Houses	1,605	...	...	...	...	...	...	...	...	...	1,606
Contributions (including Grants-in-aid from Government)	1,45,686	12,541	1,29,089	8,039	24,602	4,147	75,069	35,559	26,373	63,696	5,24,801
Rents of Houses	5,934	1,118	328	...	299	943	7,873	36	...	10,833	27,364
Sales of Fruit, Grass, etc.	11,061	14,756	2,574	1,215	6,454	65,505	42,671	5,703	4,561	17,487	1,71,987
Miscellaneous	45,705	14,380	29,978	18	18,038	56,330	31,641	12,242	3,134	34,876	2,46,342
PUBLIC WORKS—											
Tolls and Ferries	...	...	...	...	1,777	...	...	...	...	173	1,950
Miscellaneous	137	462	...	...	16	8	279	...	...	12	914
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	...	...	...	...	...	8,926	...	...	...	...	8,926
Other Deposits and Advances	1,857	...	2,705	...	956	17,604	...	...	...	5,635	28,757
TOTAL RECEIPTS . R	5,79,762	1,81,687	2,31,802	13,479	1,14,946	6,03,535	6,54,372	1,58,053	54,985	3,96,336	29,88,957
OPENING BALANCE . R	(a)2,07,436	27,461	9,450	729	13,283	(b)1,61,588	1,32,354	52,526	4,608	60,038	6,69,503
GRAND TOTAL . R	7,87,198	2,09,148	2,41,252	14,208	1,28,229	7,65,123	7,86,726	2,10,579	59,593	4,56,374	36,58,460

Disbursements.											
REFUNDS—											
Refunds of Taxes	10,990	20,816	1,059	—	88	1,718	16,249	786	28	957	52,691
Miscellaneous Refunds	1,734	71	185	...	80	1,486	2,176	...	56	949	6,737
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess collecting Establishments	14,435	...	3,746	...	2,837	15,618	19,656	250	1,884	6,217	64,643
Other collecting Establishments	...	8,523	...	...	874	...	4,160	2,076	...	...	15,633
INTEREST—											
Interest on Debt	...	804	...	...	...	...	...	...	...	1,629	2,433
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	33,363	5,976	12,635	852*	5,966	35,115	34,618	8,600	2,894	23,025	1,63,044
Contributions towards Establishment in Government Offices	788	...	1,124	...	1,069	2,592	...	59	...	1,055	6,687
LAW AND JUSTICE—											
Criminal Courts	104	...	...	...	...	8	...	...	...	...	112
Jails	507	...	...	...	158	...	... 12	...	...	...	677
POLICE—											
Executive Force	76,124	16,255	30,309	...	8,975	54,298	68,725	16,947	...	50,159	3,21,792
Miscellaneous (including Cattle-pounds)	444	849	548	403	474	1,464	6,530	1,513	624	919	13,768
EDUCATION—											
Colleges and Schools	...	...	...	...	...	...	...	...	...	1,438	1,438
Grants-in-aid	4,543	50	...	...	84	1,406	3,040	...	...	582	9,705
MEDICAL—											
Professional Establishments	...	8,582	...	...	...	...	9,316	...	...	...	17,898
Hospitals and Dispensaries	56,953	16,128	11,339	...	9,200	(d) 66,348	63,922	24,979	18,558	58,205	3,25,632
Vaccination	1,040	783	522	300	3,328	2,456	1,714	371	...	1,516	12,030
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	17,279	4,369	(c) 5,778	25	678	34,963	33,048	9,769	...	6,977	1,12,886
Cemeteries (Establishment and other charges)	1,171	...	5	...	15	3,606	3,066	120	...	...	7,983
Conservancy (Establishment and other charges)	1,82,228	64,493	83,308	9,161	44,179	2,17,759	2,33,709	71,388	15,543	1,63,064	10,84,832
Water-supply (Establishment and other charges)	27,057	4,876	2,093	360	4,312	28,869	373	4,548	60	6,533	79,081
SUPERANNUATION—											
Pensions and Gratuities	310	...	...	...	...	...	...	...	...	90	400
MISCELLANEOUS—											
Rents, Rates, and Taxes	1,728	720	...	...	8,274	5,260	1,501	503	...	546	18,532
Petty Establishments	24,973	3,776	4,113	179	5,746	45,826	19,551	4,029	96	194	1,08,483
Miscellaneous	17,150	2,087	20,369	...	4,022	...	33,667	10,248	8,247	1,805	97,595
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	6,638	694	179	...	...	...	...	...	117	945	8,573
Original Works—											
Buildings	16,309	...	30,122	...	149	12,568	8,764	2	...	14,896	82,810
Roads	3,079	200	...	...	...	567	20,771	...	190	...	24,807
Other Works	14,789	2,240	...	...	148	7,858	8,349	4,785	208	245	38,622
Maintenance and Repairs—											
Buildings	11,526	1,715	756	300	1,056	6,992	5,310	1,240	404	1,422	30,721
Roads	36,991	10,597	11,565	100	2,994	37,148	43,554	4,477	2,950	18,413	1,68,789
Other Works	12,849	3,020	2,778	24	257	3,294	3,180	...	493	1,180	27,075
Petty Construction and Repairs	5,327	42	...	389	248	3,592	7,517	2,283	332	3,827	23,557
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	10,000	5,637	...	...	...	...	...	...	...	3,101	18,138
Other Deposits and Advances	4,362	20	6,805	...	355	12,472	...	...	...	8,920	32,934
TOTAL DISBURSEMENTS . R	5,94,791	1,82,723	2,29,338	12,093	1,05,566	6,03,283	6,52,478	1,68,973	52,684	3,78,809	29,80,738
CLOSING BALANCE . R	1,92,407	26,425	11,944	2,115	22,663	1,61,840	1,34,248	41,606	6,909	77,565	6,77,722
GRAND TOTAL . R	7,87,198	2,09,148	2,41,282	14,208	1,28,229	7,65,123	7,86,726	2,10,579	59,593	4,56,374	36,58,460

(a) Includes balances of the Berar Funds.
(b) Differs from last year's closing balance for corrections since made.
(c) Includes R299 on account of Rubber Plantation (Establishment and other charges).
(d) Do. R3,057 on account of Plague charges.

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1904.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	9,360	367	3,916	1,257	53,148	...	...	...	...	3,923	71,971
STAMPS—											
Sale of Stamps	39,001	...	...	...	...	...	...	...	...	...	39,001
EXCISE—											
License Fees and Duties	98,955	...	560	...	...	...	...	...	...	...	99,515
PROVINCIAL RATES—											
Rates and Cesses on Lands	3,015	...	...	...	6,111	...	...	...	...	4,737	13,863
ASSESSED TAXES—											
Taxes upon Houses	12,014	...	34,930	1,273	...	3,82,024	...	279	...	3,025	4,33,545
Licenses on Trades and Professions	969	666	...	...	...	1,124	...	...	...	29	2,788
Chowkidari Tax	22,376	...	...	...	...	...	4,470	...	...	...	26,846
Octroi	94,365	...	...	...	...	...	...	...	...	...	94,365
Miscellaneous (including Taxes on Horses and Carriages)	11,878	...	5,575	...	...	...	...	...	...	4,566	22,019
REGISTRATION—											
Fees and Miscellaneous	3,365	...	...	...	...	...	...	...	...	...	3,365
INTEREST—											
Interest on Government Securities and other Investments	14,156	...	...	...	...	36	...	...	...	1,637	15,829
POLICE—											
Fees, Fines, and Forfeitures	7,060	...	6,382	...	...	...	...	...	...	191	13,633
Unclaimed Property	212	...	1,284	...	...	...	...	...	...	...	1,496
Miscellaneous (including Cattle-pound receipts)	1,693	100	1,694	2,606	...	...	...	...	...	146	6,239
EDUCATION—											
School Fees	2,107	...	...	...	...	...	...	...	...	340	2,447
Miscellaneous	8,827	...	...	...	...	...	...	...	...	...	8,827
MEDICAL—											
Hospital receipts (including sale of Medicines)	...	...	3,916	...	...	58	...	...	...	1,522	5,496
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	9,746	340	...	...	...	553	...	...	...	60	10,699
Public exhibitions and fairs	...	...	...	...	...	4,487	...	...	...	...	4,487
Sanitation—											
Conservancy Tax and Fees	45,473	...	4,496	...	...	...	...	237	...	2,244	52,450
Sales of Manure, etc.	586	...	...	...	...	26,562	...	...	...	25	27,173
Water-supply—											
Sale of water	15,681	...	...	...	...	...	...	...	...	225	15,906
Other receipts	1,449	...	...	...	...	...	...	...	...	...	1,449
MISCELLANEOUS—											
Sales of old Materials	1,532	...	383	...	...	...	...	...	...	55	1,970
Sales of Land and Houses	542	...	...	75	...	...	...	...	...	170	787
Contributions (including Grants-in-aid from Government)	35,310	3,500	57,000	2,500	...	...	...	...	...	8,445	1,06,755
Rents of Houses	6,935	...	...	...	...	10,890	...	575	...	5,831	24,231
Sales of Fruit, Grass, etc.	2,605	...	227	...	...	4,840	...	154	...	4,193	12,019
Miscellaneous	12,524	366	2,12,061	1,264	26,319	54,398	...	351	...	12,652	3,19,935
PUBLIC WORKS—											
Tolls and Ferries	...	...	10,441	...	965	...	...	...	...	3,192	14,598
Miscellaneous	389	1	353	...	...	...	...	...	...	368	1,111
DEPOSITS AND ADVANCES—											
Other Deposits and Advances	21,322	...	4,488	...	...	82	...	295	...	303	26,490
TOTAL RECEIPTS R	4,83,447	5,340	3,47,706	8,975	86,543	4,85,054	4,470	1,891	...	57,879	14,81,305
OPENING BALANCE R	(a) 3,05,305	(b) 7,278	(c) 1,25,803	9,106	53,757	99,268	(d) 2,745	(d) 1,897	...	24,575	6,29,734
GRAND TOTAL R	7,88,752	12,618	4,73,509	18,081	1,40,300	5,84,322	7,215	3,788	...	82,454	21,11,039

Disbursements.											
REFUNDS—											
Refunds of Taxes	40	...	967	...	...	370	...	...	...	...	1,377
Miscellaneous Refunds	1,694	...	1,595	37	243	381	...	228	...	300	4,544
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess collecting Establishments	5,930	...	382	...	...	23,564	485	...	...	313	30,674
Other collecting Establishments	9,034	...	2,783	...	9,131	4,959	...	...	...	360	26,267
INTEREST—											
Interest on Debt	267	...	...	...	...	...	...	...	...	...	267
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	53,474	1	23,748	987	19,941	5,332	...	304	...	8,986	1,12,773
Contribution towards Establishments in Government Offices	3,473	...	4,600	...	...	...	...	...	...	181	8,254
LAW AND JUSTICE—											
Criminal Courts	(*e*) 20,261	...	...	...	...	...	...	...	...	...	20,261
Jails	681	...	...	...	...	...	...	...	...	...	681
POLICE—											
Executive Force	65,709	...	...	...	...	1,96,083	3,587	...	...	739	2,66,118
Miscellaneous (including Cattle-pounds)	14,939	...	1,092	778	...	3,813	23	...	...	39	20,684
EDUCATION—											
Inspection	134	...	...	...	...	...	...	...	...	...	134
Colleges and Schools	14,859	...	762	...	...	681	...	...	...	1,425	17,727
Scholarships and Prizes	766	...	...	...	...	...	...	...	...	15	781
Grants-in-aid	12,576	...	10,779	121	3,529	...	...	...	...	218	27,223
Miscellaneous	236	...	168	...	...	...	...	...	...	...	404
MEDICAL—											
Professional Establishments	8,628	...	...	...	...	...	...	...	...	...	8,628
Hospitals and Dispensaries	18,296	...	45,577	160	10,164	5,367	...	...	...	5,815	85,379
Vaccination	1,318	...	2,715	...	...	5,090	...	...	...	30	9,153
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	19,189	563	597	...	2,340	2,248	...	...	...	316	25,253
Cemeteries (Establishment and other charges)	1,045	...	110	...	...	...	...	...	...	...	1,155
Public Exhibitions and Fairs	851	...	...	...	700	42	...	...	...	...	1,593
Conservancy (Establishment and other charges)	71,059	687	74,937	2,651	...	1,13,134	1,451	639	...	7,211	2,71,769
Water-supply (Establishment and other charges)	4,876	...	...	857	...	...	...	...	...	130	5,863
Statistical Establishments	...	...	...	...	...	447	...	...	...	...	447
SUPERANNUATION—											
Pensions and Gratuities	7,344	...	...	...	...	...	...	...	...	617	7,961
MISCELLANEOUS—											
Rents, Rates and Taxes	7,445	...	...	...	...	...	...	...	...	...	7,445
Petty Establishments	9,642	132	16,657	69	...	108	...	...	...	2,640	29,248
Miscellaneous	1,07,838	...	23,198	627	23,722	4,954	...	493	...	614	1,61,446
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	2,999	...	440	761	...	...	...	...	...	1,638	5,838
Original Works—											
Buildings	4,398	434	11,370	...	...	...	100	350	...	4,026	20,678
Roads	913	...	20,244	...	...	...	...	...	...	...	21,157
Other Works	4,726	281	19,256	...	3,356	...	...	...	...	882	28,501
Maintenance and Repairs—											
Buildings	2,106	586	7,948	178	...	...	...	...	...	4,040	14,858
Roads	7,273	2,148	19,448	1,295	...	...	...	552	...	3,437	34,153
Other Works	13,453	512	13,156	...	5,126	...	...	450	...	1,300	33,997
Petty Construction and Repairs	3,269	...	...	...	...	1,06,162	40	...	...	8,406	1,17,877
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	281	...	...	...	...	...	...	...	...	...	281
Investment in Government Securities or Otherwise	...	...	...	...	...	24	...	...	...	...	24
Other Deposits and Advances	15,633	75	2,414	...	1,338	10,494	...	...	...	...	29,954
TOTAL DISBURSEMENTS . . R	5,16,655	5,419	3,04,943	8,521	79,590	4,83,253	5,686	3,016	...	53,744	14,60,827
CLOSING BALANCE . . R	2,72,097	7,199	1,68,566	9,560	60,710	1,01,069	1,529	772	...	28,710	6,50,212
GRAND TOTAL . . R	7,88,752	12,618	4,73,509	18,081	1,40,300	5,84,322	7,215	3,788	...	82,454	21,11,039

(*a*) Includes balances of the Berar Funds.
(*b*) Opening balance of the "Melghat Taluq Fund," transferred from Berar.
(*c*) Differs from last year's closing balance by R9,684 owing to the inclusion of the balances of two new funds created in 1903-04.
(*d*) Differs from last year's closing balance for correction since made.
(*e*) Includes R2,435 on account of "Civil Courts."

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1904.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R
Receipts.									
Land Revenue—									
Income from Land, the property of the Funds	3,92,071	...	9,26,111	13,18,182	...	...	...	14,691	14,691
Assessed Taxes—									
Licenses on Trades and Professions	...	...	...	...	...	1,743	...	...	1,743
Interest—									
Interest on Government Securities and other Investments	35,036	33,662	2,00,591	2,69,289	8,455	...	6,907	61,240	76,602
Police—									
Fees, Fines and Forfeitures	...	...	...	...	1,249	...	...	57	1,305
Marine—									
Hire of Vessels	41,418	...	3,085	44,503	49,595	...	...	28,060	77,655
Sale-proceeds of Vessels and Stores	...	...	1,113	1,113	9,042	...	4,131	1,604	14,777
Pilotage receipts	...	...	2,05,259	2,05,259	...	...	56,961	1,95,181	2,52,142
Other Fees and Dues	62,57,361	6,86,358	1,86,322	71,30,041	16,68,770	1,11,381	6,13,565	19,05,974	42,99,690
Medical—									
Hospital receipts (including sale of Medicines)	...	...	51	51	...	...	...	...	...
Minor Departments—									
Water-supply—									
Sale of Water	...	12,386	1,10,046	1,22,432	17,637	8,200	...	54,786	80,623
Superannuation—									
Contributions towards Pensions	...	...	82,583	82,583	1,21,267	...	...	...	1,21,267
Miscellaneous—									
Sales of old Materials	3,641	...	550	4,191	...	...	...	...	...
Sales of Land and Houses	31,405	...	1,557	32,962	...	...	...	...	..
Contributions (including Grants-in-aid from Government)	2,35,686	20,000	...	2,55,686	33,827	7,500	66,298	1,000	1,08,625
Rents of Houses	2,68,468	7,484	5,39,954	8,15,906	...	...	...	62,080	62,080
Sales of Fruit, Grass, etc.	...	...	...	...	...	...	...	5,700	5,700
Miscellaneous	(a) 1,71,293	180	56,285	2,27,758	1,12,725	20,318	4,691	24,391	1,62,125
Public Works—									
Tolls and Ferries	...	...	32,07,253	32,07,253	...	...	...	2,04,898	2,04,898
Miscellaneous	8,17,837	...	11,49,400	19,67,237	...	...	...	...	...
Deposits and Advances—									
Loans by Public Subscription	34,00,000	...	16,00,000	50,00,000	10,00,000	...	...	4,50,000	14,50,000
Sale-proceeds of Investments	...	2,95,714	...	2,95,714	...	...	...	70,000	70,000
Stock Account	9,31,285	...	36,327	9,67,612	22,013	...	...	21,400	43,413
Other Deposits and Advances	2,91,75,792	...	16,52,743	3,08,28,535	76,751	2,827	...	14,45,142	15,24,720
Total Receipts R	4,17,61,293	10,55,784	99,59,230	5,27,76,307	31,21,331	1,51,969	7,52,553	45,46,204	85,72,057
Opening Balance R	9,23,612	26,789	26,02,913	35,53,314	10,37,563	16,678	3,85,669	5,39,733	19,79,643
Grand Total R	4,26,84,905	10,82,573	1,25,62,143	5,63,29,621	41,58,894	1,68,647	11,38,222	50,85,937	1,05,51,700

Disbursements.

REFUNDS—									
Refunds of Taxes	...	9,609	...	9,609	...	...	2,433	5,234	7,667
Miscellaneous Refunds	...	...	...	...	55,145	4,242	...	369	59,736
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess collecting Establishments	...	3,224	...	3,224	...	...	...	...	...
Other collecting Establishments	...	...	5,08,829	5,08,829	...	...	...	5,00,930	5,00,930
INTEREST—									
Interest on Debt	20,21,757	1,67,738	23,46,820	43,36,315	14,564	3,539	...	2,22,136	2,40,239
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	10,60,197	2,31,638	1,29,872	14,21,707	75,870	8,197	50,863	94,090	2,29,020
Contributions towards Establishment in Government Offices	11,038	2,000	2,500	15,538	4,759	116	4,070	13,584	22,529
LAW AND JUSTICE—									
Criminal Courts	...	...	...	...	15,298	...	...	...	15,298
POLICE—									
Executive Force	60,890	...	34,297	95,187	44,004	1,200	...	15,761	60,965
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	4,960	4,960
MARINE—									
Dockyard and Port Establishments	9,89,641	...	1,10,504	11,00,145	4,51,301	12,705	1,57,877	44,470	6,66,353
Pilotage Establishments	...	...	1,43,243	1,43,243	...	...	42,231	58,569	1,00,800
Ship and Boat Establishments	57,187	...	23,602	80,789	1,42,250	19,009	13,147	25,627	2,00,033
Light-houses and Light-ships	63,635	...	22,521	85,156	4,700	4,501	55,118	43,623	1,07,442
Building, Purchase, and Repair of Ships	3,33,882	...	75,142	4,09,024	1,19,663	...	...	41,273	1,60,936
Miscellaneous	1,09,331	26,421	54,537	1,90,289	1,23,617	1,812	55,404	84,425	2,65,258
MEDICAL—									
Professional Establishments	...	...	7,056	7,056	13,781	...	...	12,480	26,261
Hospitals and Dispensaries	...	...	17,072	17,072	1,40,312	...	...	...	1,40,312
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	28,543	...	...	28,543	...	...	...	2,176	2,176
Water-supply (Establishment and other charges)	...	...	25,964	25,964	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	...	...	35,344	35,344	7,163	4,045	17,978	20,961	50,147
MISCELLANEOUS—									
Rents, Rates, and Taxes	2,95,619	...	4,35,242	7,30,861	55,233	...	...	7,010	62,243
Petty Establishment	12,75,277	...	...	12,75,277	...	3,356	...	...	3,356
Miscellaneous	4,39,695	...	6,72,912	11,12,607	1,655	8,238	(b) 85,770	1,200	96,863
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	2,33,998	...	2,33,998	96,935	1,091	11,252	98,839	2,08,117
Stock not chargeable to any particular work	...	...	...	...	...	...	...	77,876	77,876
Original Works—									
Buildings	1,64,051	29,174	3,86,509	5,79,734	52,458	...	8,521	1,01,893	1,62,872
Roads	38,438	...	14,311	52,749	34,859	...	...	2,496	37,355
Port Appliances	...	...	5,62,282	5,62,282	2,47,478	...	...	2,81,675	5,29,153
Other Works	25,08,931	6,469	3,95,395	29,10,795	1,23,798	...	16,478	77,715	2,17,991
Maintenance and Repairs—									
Buildings	1,29,725	...	43,156	1,72,881	14,100	...	6,459	25,276	45,835
Roads	42,271	...	19,841	62,112	10,867	...	...	3,263	14,130
Port Appliances	23,950	...	...	23,950	59,292	...	...	1,82,849	2,42,141
Other Works	2,82,782	...	5,04,849	7,87,631	24,733	...	1,760	...	26,493
Petty Construction and Repairs	...	34,560	...	34,560	3,643	...	35	37,046	40,724
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	3,43,680	10,000	11,252	3,64,932	34,448	(c)23,426	...	63,591	1,21,465
Repayment of Loans from the Public	...	...	...	...	50,000	...	...	10,000	60,000
Investment in Government Securities or otherwise	12,00,000	1,28,610	4,05,666	17,34,276	...	...	...	3,22,680	3,22,680
Stock Account	9,26,455	...	61,354	9,87,809	9,665	...	...	...	9,665
Other Deposits and Advances	2,95,05,273	73,455	28,45,626	3,24,24,354	19,175	9	...	13,99,029	14,18,213
TOTAL DISBURSEMENTS . R	4,19,12,248	9,56,896	98,95,698	5,27,64,842	20,50,266	95,486	5,29,396	38,83,106	65,58,254
CLOSING BALANCE . R	7,72,657	1,25,677	26,66,445	35,64,779	21,08,628	73,161	6,08,826	12,02,831	39,93,446
GRAND TOTAL . R	4,26,84,905	10,82,573	1,25,62,143	5,63,29,621	41,58,894	1,68,647	11,38,222	50,85,937	1,05,51,700

(a) Includes R22,712 on account of premium.
(b) Includes R. 82,438 on account of contribution.
(c) Exclusive of R87,282 written off under orders of the Government of India, Finance Department.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Receipts.											
LAND REVENUE—											
Income from Land, the property of the Funds	...	...	1,84,284	...	60,000	...	...	...	...	...	2,44,284
EXCISE—											
License Fees and Duties	1,17,106	...	...	...	...	...	...	...	...	...	1,17,106
PROVINCIAL RATES—											
Miscellaneous	2,571	...	...	...	...	...	...	...	...	...	2,571
INTEREST—											
Interest on Government Securities and other Investments	1,348	...	7,140	3,921	74,645	559	...	...	14,492	4,862	1,06,967
POLICE—											
Fees, Fines, and Forfeitures	...	6,243	617	...	...	...	...	...	...	...	6,860
Miscellaneous (including Cattle-pound receipts)	1,768	...	...	...	...	...	(a)8,632	3,853	...	1,20,941	1,35,194
MARINE—											
Hire of vessels	...	...	19,954	...	...	...	...	...	...	...	19,954
Sale-proceeds of Vessels and Stores	...	...	...	...	5,085	...	...	...	...	...	5,085
Pilotage receipts	...	...	3,40,038	...	...	...	...	...	...	...	3,40,038
Other Fees and Dues	...	...	64,769	...	1,33,549	...	...	...	...	30,604	2,28,922
EDUCATION—											
School Fees	9,199	...	15,128	...	8,335	...	...	...	2,31,112	...	2,63,774
Miscellaneous	...	...	43,125	6	24	...	...	...	827	...	43,982
MINOR DEPARTMENTS —Agriculture—											
Public gardens	80	...	5,136	...	...	...	...	...	...	...	5,216
MISCELLANEOUS—											
Sales of old Materials	8	...	...	...	1,215	...	...	...	...	...	1,223
Contributions (including Grants-in-aid from Government)	1,416	...	32,950	...	1,697	11,962	...	...	...	...	48,025
Rents of Houses	1,720	...	...	...	1,445	...	...	...	...	...	3,165
Miscellaneous	...	...	373	...	1,22,392	4,927	...	897	...	7,713	1,36,302
PUBLIC WORKS—											
Miscellaneous	...	...	...	...	1,52,490	...	2,33,909	58,654	...	...	4,45,053
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	...	...		...	3,01,919	...	...	...	...	...	3,01,919
Other Deposits and Advances	...	...	1,322	...	...	...	...	...	...	...	1,322
TOTAL RECEIPTS . R	1,35,216	6,243	7,14,836	3,927	8,62,796	17,448	2,42,541	63,404	2,46,431	1,64,120	24,56,962
OPENING BALANCE . R	67,026	3,927	2,12,605	1,612	3,63,711	17,048	53,069	58,377	1,06,971	1,01,321	9,85,667
GRAND TOTAL . R	2,02,242	10,170	9,27,441	5,539	12,26,507	34,496	2,95,610	1,21,781	3,53,402	2,65,441	34,42,629

Disbursements.											
REFUNDS—											
Refunds of Taxes	...	...	426	...	...	...	...	...	...	...	426
Miscellaneous Refunds	58	...	21,703	...	2,333	14,936	...	...	56	798	39,884
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	1,752	...	...	...	...	...	...	...	...	...	1,752
Rate and Cess-collecting Establishments	...	...	12,534	...	...	...	...	...	...	...	12,534
Other collecting Establishments	...	...	...	...	4,841	...	...	...	...	...	4,841
INTEREST—											
Interest on Debt	...	...	...	...	6,620	...	...	...	...	...	6,620
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	575	...	23,245	...	25,209	...	...	...	14,756	...	63,785
Contributions towards Establishment in Government Offices	1,065	...	1,228	...	1,366	...	...	...	250	2,748	6,657
POLICE—											
Executive Force	...	4,780	...	...	1,368	14,214	...	...	...	...	20,362
Miscellaneous (including Cattle-pounds)	1,409	...	658	...	...	...	(a)7,263	3,490	...	1,17,664	1,30,484
RINE—											
Dockyard and Port Establishments	...	...	...	...	13,404	...	...	...	...	20,947	34,351
Pilotage Establishment	...	...	2,45,760	...	...	...	...	...	...	...	2,45,760
Building, Purchase and Repair of Ships	...	...	1,40,159	...	2,86,264	...	...	...	...	...	4,26,423
Miscellaneous	...	...	35,286	...	56,805	...	...	...	...	5,264	97,355
EDUCATION—											
Colleges and Schools	12,443	...	49,000	1,470	41,715	...	...	...	1,47,947	...	2,52,575
Scholarships and Prizes	...	...	350	1,065	3,414	...	...	...	...	...	4,829
Grants-in-aid	1,500	...	...	600	...	...	...	...	...	...	2,100
Miscellaneous	11	...	31,397	276	17,017	...	...	...	43,485	...	92,186
MEDICAL—											
Hospitals and Dispensaries	...	...	...	...	80,637	...	...	...	...	...	80,637
Vaccination	...	...	...	...	9,686	...	...	...	...	...	9,686
MINOR DEPARTMENTS—											
Public gardens	...	...	6,885	...	...	...	...	...	...	...	6,885
Conservancy (Establishment and other charges)	...	...	...	...	154	...	...	...	...	...	154
Water-Supply (Establishment and other charges)	19	...	...	...	...	...	...	...	...	...	19
SUPERANNUATION—											
Pensions and Gratuities	10	...	...	...	2,299	...	...	...	45		2,354
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	2,145	...	455	...	...	...	915	...	3,515
Petty Establishment	...	...	...	...	440	...	...	...	...	...	440
Miscellaneous	85,953	...	1,19,554	...	1,38,762	...	1,89,131	58,822	263	6,166	5,98,651
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	25,788	...	...	...	74	...	25,862
Original Works—											
Buildings	...	...	...	...	...	...	...	...	−1,276	...	−1,276
Roads	8,250	...	...	...	...	...	...	...	...	...	8,250
Port Appliances	...	...	...	...	27,750	...	...	...	...	...	27,750
Other Works	...	...	...	...	88	...	...	...	...	...	88
Maintenance and Repairs—											
Buildings	...	...	...	...	134	...	...	...	4,946	...	5,080
Roads	...	...	...	...	17,233	...	...	...	...	...	17,233
Port Appliances	...	...	...	...	10,073	...	...	...	...	...	10,073
Other Works	...	...	58	...	43,337	...	...	...	...	...	43,395
Petty Construction and Repairs	691	...	...	...	12,070	...	...	...	...	...	12,761
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	...	...	1,192	...	...	...	40,918	18,896	61,006
Other Deposits and Advances	9,913	...	11,459	...	4,358	36	...	...	...	...	25,766
TOTAL DISBURSEMENTS . R	1,23,649	4,780	7,01,847	3,411	8,34,812	29,186	1,96,394	62,312	2,52,379	1,72,483	23,81,253
CLOSING BALANCE . R	78,593	5,390	2,25,594	2,128	3,91,695	5,310	99,216	59,469	1,01,023	92,958	10,61,376
GRAND TOTAL . R	2,02,242	10,170	9,27,441	5,539	12,26,507	34,496	2,95,610	1,21,781	3,53,402	2,65,441	34,42,629

(a) Includes R1,617 and R1,502 respectively on account of "Border Military Police" receipts and charges.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1903-1904.

ACCOUNT

OF

MUNICIPALITIES FOR 1903-1904.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	BENGAL. Presidency Corporation.	Number
	R	R	R	R	R	
RECEIPTS. By Balance in hand at the close of last year	1,17,630	(a)5,30,309	(b)3,593,936	(a)53,825	3,68,370	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	3,68,883	9,65,966	...	...	...	2
2. Tax on houses and lands	9,040	65,172	12,30,430	56,179	22,45,090	3
3. Tax on animals and vehicles	1,539	31,427	58,338	8,828	2,36,014	4
4. Tax on professions and trades	4,756	34,321	10	...	4,84,146	5
5. Tolls (on roads and ferries)	1,661	26,550	1,50,858	16,186	...	6
6. Water-rate	3,856	1,16,580	3,68,896	15,602	14,15,588	7
7. Lighting-rate	...	...	1,77,866	...	4,72,651	8
8. Conservancy (including scavenging and latrine rate)	16,056	1,20,562	5,44,147	20,917	5,32,618	9
9. Others	...	44,560	...	4,998	...	10
	4,05,791	14,05,138	25,30,545	1,22,710	53,86,107	11
B.—Realisations under Special Acts—						
1. Pounds	2,970	44,545	19,457	16,071	761	12
2. Hackney-carriages	1,773	2,792	47,434	...	19,596	13
3. Licenses for sale of spirits and drugs	...	...	1,169	...	...	14
4. Others	56	...	148	90	28,932	15
	4,799	47,337	68,208	16,161	49,289	16
C.—Revenue derived from Municipal property and power apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	40,887	76,551	46,393	6,155	55,231	17
2. Sale proceeds of lands and produce of lands, etc.	11,561	23,366	48,652	1,628	1,15,769	18
3. Conservancy receipts (other than taxes and rates)	14,554	15,898	27,746	5,580	1,728	19
4. Fees and Revenue from Educational Institutions	1,025	29,078	74,780	430	...	20
5. " " Medical Institutions	230	207	6,679	159	972	21
6. " " Markets and Slaughter-houses	10,219	1,05,095	13,81,182	27,378	2,77,093	22
7. " " from tramways	...	...	13,280	...	36,588	23
8. Other fees	4,660	18,938	2,49,949	265	21,166	24
9. Fines under Municipal and other Acts	2,224	10,417	67,951	2,005	00,907	25
10. Interest on Investments—(i) General	711	1,833	24,491	...	28,274	26
(ii) Educational	...	181	...	...	...	27
(iii) Medical	192	105	15	...	370	28
11. Premium on Loans	...	...	69,748	...	33,570	29
	86,264	2,81,669	20,10,866	43,601	6,31,[illegible]	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	...	28,989	31,866	67,965	1,18,220	31
(ii) Educational	4,246	39,736	29,290	...	...	32
(iii) Medical	3,360	31,269	13,383	...	...	33
2. From Local funds—(i) General	...	27,769	2,97,690	1,000	1,500	34
(ii) Educational	...	2,682	19,300	...	...	35
(iii) Medical	939	1,120	25,290	182	...	36
3. Other—(i) General	...	12,770	1,582	200	...	37
(ii) Educational	...	10,549	...	...	...	38
(iii) Medical	573	948	2,091	...	...	39
	9,118	1,55,832	4,20,492	69,347	1,19,720	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	12,562	1,743	8,375	948	6,981	41
2. Other items	29,151	88,363	1,52,667	2,649	3,08,397	42
	41,713	90,106	1,61,042	3,597	3,15,378	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank	...	...	...	...	...	44
2. Loans from Government	...	1,08,408	38,000	10,000	5,00,000 (d)	45
" raised in the market from private individuals	...	2,500	26,19,000	...	49,00,000	46
3. Realisations of Sinking Fund for repayment of loans	...	...	4,03,532	...	3,97,800	47
4. Advances—(i) Permanent	117	510	...	290	...	
(ii) Other	(c)12,340	75,280	4,12,929	159	3,15,164	
5. Deposits	12,287	44,941	1,78,042	88	1,81,036	
	24,744	2,31,639	36,51,503	10,537	62,94,000	
TOTAL RECEIPTS . R	5,72,429	22,11 2	88,42,656	2,65,953	1,27,96,162	
GRAND TOTAL R	6,90,059	27,42,030	1,24,36,592	3,19,778	1,31,64,53[illegible]	

(a) Differs from last year's closing balance for corrections since made.
(b) Differs from last year's closing balance owing to the conversion of the Pagan Municipal Fund into Nyaung Town Fund from 1st Ap[ril] 1903.
(c) Includes R11,806 advanced on account of Pl[illegible]

PALITIES for 1903-1904.

Number of Items.	BENGAL. District Municipalities.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	MADRAS. Presidency Corporation.	MADRAS. District Municipalities.	BOMBAY. Presidency Corporation.	BOMBAY. District Municipalities.	TOTAL.
	(a) R	(a) R	(a) R	R	R	(a) R	R	(a) R	R
1	8,32,057	16,48,576	14,83,432	2,03,931	13,72,351	7,86,036	1,49,059	14,74,245	1,26,13,757
2	...	30,73,288	30,43,815	3,76,412	...	...	15,60,203	26,87,878	1,20,76,445
3	12,62,624	1,89,096	2,63,551	1,437	5,72,249	9,44,393	29,03,137	7,02,215	1,04,45,213
4	2,61,361	54,296	53,179	2,890	1,15,531	2,32,306	3,84,035	1,17,425	15,57,169
5	64,353	1,48,377	...	...	81,392	2,07,149	77,480	9,766	11,11,750
6	1,45,347	1,17,828	16,203	...	36,912	4,16,894	14,035	2,67,852	12,10,326
7	2,85,248	2,83,334	42,474	301	2,28,426	1,78,062	15,68,590	4,57,067	49,64,024
8	83,998	...	...	19	71,553	...	...	154	8,06,241
9	8,24,749	45,777	6,520	413	...	...	8,10,610	3,29,825	32,52,194
10	(e)6,41,459	(f)3,29,533	18,281	40	...	4,036	...	1,44,090	11,86,997
11	35,69,139	42,42,129	34,44,023	3,81,512	11,06,063	19,82,840	73,18,090	47,16,272	3,66,10,359
12	58,927	81,582	21,880	422	...	517	...	25,504	2,72,636
13	12,165	31,194	7,468	1,076	...	...	16,550	1,821	1,41,869
14	...	65	...	...	...	...	1,43,750	522	1,45,506
15	35,918	4,325	8,428	...	...	10,410	11,481	1,778	1,01,566
16	1,07,010	1,17,166	37,776	1,498	...	10,927	1,71,781	29,625	6,61,577
17	89,214	3,67,388	1,52,631	57,345	31,054	40,312	99,610	88,191	11,50,962
18	14,987	61,873	64,651	2,284	63,182	30,368	35,722	99,107	5,73,150
19	28,666	1,79,611	1,67,576	14,121	8,543	44,061	4,248	1,27,440	6,39,772
20	35,046	23,261	2,25,180	15,091	...	1,46,120	...	1,08,860	6,58,872
21	14,009	1,883	10,727	458	...	11,574	...	12,396	59,294
22	87,967	1,38,793	65,022	8,452	38,244	2,31,300	2,96,403	2,41,642	29,08,790
23	208	...	...	...	...	...	50,054	3,408	1,03,538
24	37,615	1,67,201	24,707	3,515	2,28,337	1,02,692	1,057	45,445	9,05,548
25	54,631	49,134	21,952	2,858	7,533	18,276	14,509	16,931	3,29,328
26	11,669	24,981	10,834	2,124	} 127 (26–28)	{ 4,750	3,58,530	24,680	} 5,35,579 (26–28)
27	1,935	136	923	175		1,009	...	2,138	
28	15,921	300	3,000	105		10,556	...	5,514	
29	...	...	...	...	...	...	10,781	4,476	1,18,575
30	3,91,868	10,14,561	7,47,203	1,06,528	3,77,020	6,41,018	8,70,914	7,80,228	79,83,408
31	63,096	3,82,354	24,149	...	35,978	3,81,672	...	1,165	11,35,454
32	3,787	156	1,43,144	4,480	...	57,999	...	2,32,865	5,15,703
33	24,391	...	8,394	189	...	12,217	...	65,863	1,59,066
34	18,215	30,160	6,617	...	...	10,328	...	17,524	4,10,803
35	240	1,244	38,115	1,200	...	...	...	74,946	1,37,727
36	90,753	2,745	71,383	350	...	1,17,395	...	42,358	3,52,515
37	31,939	19,531	4,036	...	...	39,813	...	7,859	1,17,730
38	1,264	2,004	1,100	904	...	343	...	7,375	23,539
39	1,16,238	5,092	9,646	...	...	26,213	...	11,465	1,72,266
40	3,49,923	4,43,206	3,06,584	7,123	35,978	6,45,980	...	4,61,420	30,24,803
41	21,338	10,904	42,344	...	22,453	1,49,395	...	19,194	2,96,237
42	55,638	41,469	3,55,425	13,644	69,415	24,477	1,21,841	75,588	13,38,724
43	76,976	52,373	3,97,769	13,644	91,868	1,73,872	1,21,841	94,782	16,34,961
44	2,21,640	40,178	13,000	...	...	92,341	1,21,00,334	1,69,902	1,26,37,395
45	2,41,860	2,41,000	6,18,325	...	...	1,79,320	...	72,702	20,09,615
46	...	10,00,000	40,000	...	5,00,000	...	3,75,000	3,00,000	97,36,500
47	12,310	...	...	...	58,734	2,792	...	73,776	9,48,944
48	1,035	1,198	183	...	...	1,424	...	2,793	7,550
49	3,79,350	20,073	9,652	14	5,243	48,334	14,27,787	72,724	27,79,649
50	1,47,071	11,995	10,739	...	7,85,401	2,14,091	1,91,17,531	3,07,835	2,10,11,057
51	10,03,266	13,15,044	6,91,899	14	13,49,378	5,38,302	3,30,20,652	9,99,732	4,91,30,710
52	54,98,182	71,84,559	56,25,254	5,10,319	29,60,307	39,92,939	4,15,03,278	70,82,059	9,90,45,818
53	63,30,239	88,33,135	71,08,686	7,14,250	43,32,658	47,78,975	4,16,52,337	85,56,304	11,16,59,575

(e) Includes R6,10,695 for tax on persons according to circumstances and property.
(f) Includes R32,757, R50,612, R1,90,884 and R38,363 on account of Pilgrim Tax, Terminal Toll, Terminal Tax and Tax on circumstances and property.

ACCOUNT of MUNIC[IPALITIES]

Disbursements.

Expenditure.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	BENGAL. Presidency Corporation.
	R	R	R	R	R
A.—General Administration and Collection charges—					
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	26,813	96,311	4,80,833	8,485	3,24,388
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	20,132	97,030	91,131	8,956	3,05,246
3. Collection of tolls on roads and ferries	580	2,281	20,017	781	...
4. Survey of land	1,293	1,865	8,544	28	30,646
5. Refunds	68,966	3,10,873	19,221	510	10,644
6. Pensions and Gratuities	449	3,706	53,893	100	1,07,679
	1,18,233	5,12,066	6,73,639	18,860	7,78,603
B.—Public Safety—					
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	824	2,183	72,684	418	58,956
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	8,676	34,290	2,22,618	9,236	4,88,676
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	39,040	75	13,361	1,654	...
4. Rewards for destruction of wild animals and snakes	139	332	3	145	324
	48,679	36,880	3,08,666	11,453	5,47,956
C.—Public Health and Conveniences—					
1. Water-supply: Capital outlay	11,803	72,036	24,74,388	6,807	7,85,286
1. Water-supply: Establishment, etc.	15,673	1,60,554	2,61,688	13,604	3,98,326
2. Drainage: Capital outlay	2,116	20,568	32,400	12,467	6,73,064
2. Drainage: Establishment, repairs, etc.	97	16,000	1,55,104	5,690	1,21,364
3. Conservancy (including road cleaning and watering) and Latrines	85,538	3,37,609	8,39,456	80,713	16,22,483
4. Hospitals and Dispensaries	21,441	79,985	4,58,892	8,965	58,869
5. Vaccination	1,623	1,819	20,135	888	19,320
6. Markets and Slaughter-houses	967	44,111	7,42,535	5,526	4,71,726
7. Pounds	1,021	14,922	10,009	3,623	1,104
8. Dâk-bungalows and serais	58	5,547	2,774	189	...
9. Arboriculture, public gardens and experimental cultivation	9,865	19,743	32,660	1,368	3,08,051
9A. Veterinary charges	993	4,133	9,545	...	...
10. Registration of births and deaths	60	705	17,763	322	15,673
11. Public works:					
(*i*) Establishment	1,779	14,059	2,15,431	7,302	1,81,009
(*ii*) Buildings	1,353	24,154	13,699	5,191	5,01,206
(*iii*) Roads	31,542	1,22,770	6,40,891	58,181	10,91,963
(*iv*) Stores	74	4,452	5,10,489	399	...
(*v*) Miscellaneous works	224	...	...	...	...
	1,86 227	9,43,167	64,37,859	2,11,235	62,50,132
D.—Public Instruction—					
1. Schools and Colleges	23,519	1,65,733	3,29,136	2,118	23,866
2. Contributions	5,129	30,101	2,371	6,719	...
3. Libraries, Museums, Menageries, etc.	1,115	2,757	1,134	105	4,477
	29,763	1,98,591	3,32,641	8,942	28,343
E.—Contribution—					
(For general purposes)	55,933	21,447	77,837	721	5,107
F.—Miscellaneous—					
1. Interest on loans: Previous years	1,684	12,592	4,39,474	...	...
1. Interest on loans: Current year	11,391	38,812	74,460	458	15,13,996
2. Discount	...	...	11,880	...	...
3. Actual cost of works done for private individuals	12,495	2,591	...	685	13,176
4. Other items	(*a*)21,906	(*a*)1,02,399	77,806	7,495	(*a*)3,86,099
	47,476	1,56,394	6,03,620	8,638	19,13,271
Carried forward . R	4,86,311	18,68,545	84,34,262	2,59,849	95,23,412

(*a*) Includes R4,810, R75,707, R1,39,374, R23,024, R1,27,106, R2,43,888 and R1,21,134 in India General, Central Provinces and Berar, Bengal, Provinces of Agra and Oudh and Bombay, respectively, for Plague charges.

PALITIES for 1903-1904—*continued.*

Number of Items.	BENGAL.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	MADRAS.		BOMBAY.		TOTAL.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	R	R	R	R	R	R	R	R	R
1	2,22,784	2,59,230	2,27,459	22,515	32,849	1,71,590	2,59,682	2,44,211	23,77,150
2	1,97,113	4,10,480	2,58,795	26,478	57,898	68,009	2,98,091	2,56,562	20,95,921
3	552	19,040	1,564	...	...	4,325	1,368	20,950	71,458
4	18,073	13,554	434	203	936	5,236	...	11,480	92,292
5	17,789	5,818	2,18,340	4,570	7,074	9,501	...	8,55,947	15,29,253
6	1,004	3,913	1,874	...	14,128	7,216	57,487	15,668	2,67,117
7	4,57,315	7,12,035	7,08,466	53,766	1,12,885	2,65,877	6,16,628	14,04,818	64,33,191
8	27,581	5,268	14,080	1,175	9,339	784	98,739	36,662	3,28,693
9	2,42,411	1,82,130	1,19,228	19,283	66,916	1,20,848	2,70,118	2,08,765	19,93,195
10	6,211	5,37,462	5,79,998	73,414	...	...	5,00,381	5,572	17,57,168
11	2,041	536	663	110	1,305	1,767	207	383	7,955
12	2,78,244	7,25,396	7,13,969	93,982	77,560	1,23,399	8,69,445	2,51,382	40,87,011
13	2,32,446	1,03,566	6,72,390	8,559	13,847	2,20,684	87,781	67,144	47,56,737
14	2,03,924	3,97,366	1,68,002	14,351	79,932	1,37,392	2,41,762	2,45,554	23,38,128
15	51,214	6,23,731	1,04,105	16,600	1,57,083	27,381	4,20,891	3,61,529	25,03,749
16	1,15,959	92,445	44,239	8,530	1,92,871	30,108	3,24,910	78,330	11,85,647
17	13,06,980	12,61,023	6,06,375	68,517	3,17,928	9,49,534	18,31,227	10,00,166	1,03,07,549
18	5,10,329	1,64,518	5,90,269	50,858	49,819	3,39,160	99,684	3,24,293	27,57,082
19	21,628	26,928	22,738	4,771	11,186	21,655	16,849	28,562	1,98,090
20	23,753	78,127	25,389	5,036	30,905	12,839	1,71,163	52,340	16,64,417
21	4,833	26,375	10,427	788	...	198	...	6,646	80,046
22	7,900	13,940	3,979	2,852	...	18,963	301	13,350	69,53
23	10,510	49,042	1,12,042	19,241	17,374	7,475	67,422	66,740	7,21,533
24	4,393	1,490	2,469	1,148	...	...	6,915	5,477	36,563
25	...	7,836	6,779	1,007	8,582	14,582	95,224	6,911	1,75,444
26	86,286	80,150	44,728	2,285	34,226	38,061	1,43,867	26,354	8,75,537
27	1,24,034	1,08,148	64,704	22,228	5,224	2,15,710	53,495	1,10,713	12,49,859
28	5,58,574	5,05,879	2,86,876	30,585	1,11,248	3,10,694	5,75,790	4,44,558	47,69,551
29	5,390	15,188	25,061	6	3,009	3,930	...	3,077	5,71,075
30	...	...	...	...	131	5,133	...	1,984	7,472
31	32,68,153	35,55,752	27,90,572	2,57,362	10,33,365	23,53,499	41,37,281	28,43,728	3,42,68,332
32	62,192	1,54,156	5,77,648	55,348	711	2,27,525	1,03,038	7,33,839	24,58,829
33	81,295	80,427	30,369	1,437	14,011	1,21,816	...	35,519	4,09,194
34	1,252	8,494	7,208	350	6,662	40,882	9,820	19,338	1,03,594
35	1,44,739	2,43,077	6,15,225	57,135	21,384	3,90,223	1,12,858	7,88,696	29,71,617
36	13,415	1,53,819	1,34,211	31,742	50,000	36,183	3,50,000	38,488	9,68,903
37	7,718	...	156	...	11,632	4,387	2,05,023	30,500	7,13,166
38	1,33,474	3,54,088	1,94,756	1,004	2,26,696	80,292	20,58,824	2,07,953	48,96,104
39	...	20,000	688	...	6,280	88	...	1	38,937
40	17,580	2,546	11,247	...	26,103	14,216	...	11,838	1,12,477
41	(a)1,84,322	(a)4,32,345	85,250	29,266	15,629	1,31,911	(a)2,45,129	(a)2,20,766	19,40,323
42	3,43,094	8,08,979	2,92,097	30,270	2,86,340	2,30,894	25,08,976	4,71,058	77,01,107
43	45,04,960	61,99,058	52,54,540	5,24,257	15,81,534	34,00,075	85,95,188	57,98,170	5,64,30,161

ACCOUNT of MUNICI

DISBURSEMENTS.	India, General.	Central Provinces and Berar.	Burma.	Assam.	BENGAL. Presidency Corporation.	Number of Items.
	R	R	R	R	R	
Brought forward	4,86,311	18,68,545	84,34,262	2,59,849	95,23,412	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund).	...	...	5,000	...	...	2
(*b*) In Savings Bank	...	...	...	...	...	3
(*c*) In Bank	...	...	...	...	...	4
2. Payments to Sinking Fund.	...	...	2,08,950	...	4,36,514	5
3. Repayment of Loans.	20,651	66,844	4,88,366	762	(*c*)16,62,383	6
4. Advances—						
(*a*) Permanent	...	1,193	518	290	48	7
(*b*) Other	8,156	65,834	4,42,402	...	...	8
5. Deposits	14,609	43,261	2,34,055	78	...	9
	43,416	1,77,132	13,79,291	1,130	20,98,945	10
TOTAL DISBURSEMENTS R	5,29,727	20,45,677	98,13,553	2,60,979	1,16,22,357	11
Closing Balance R	1,60,332	6,96,353	26,23,039	(*b*)58,799	15,42,175	12
GRAND TOTAL R	6,90,059	27,42,030	1,24,36,592	3,19,778	1,31,64,532	13

Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans	2,51,710	(*a*)12,48,076	1,13,87,367	20,684	3,64,24,707	14
Less—Balances of Sinking Funds	...	...	*3,98,200*	...	*36,89,217*	15
NET BALANCE OF LOANS	2,51,710	12,48,076	1,09,89,167	20,684	3,27,35,490	16
Deposits	11,913	7,142	94,876	...	5,63,295	17
	2,63,623	12,55,218	1,10,84,043	20,684	3,32,98,785	18
Claims—						
Advances Recoverable	*1,019*	*13,743*	*2,09,507*	...	*4,93,984*	19
NET AMOUNT OF DEBT R	2,62,604	12,41,475	1,08,74,536	20,684	3,28,04,801	20

Memorandum of Investments.						
Description of Securities—						
Government Promissory Notes	19,800	15,200	3,74,100	...	8,22,200	21
Municipal, etc., Debentures	...	...	...	...	28,66,200	22
Other Investments	17	...	24,100	...	...	23
TOTAL	19,817	15,200	3,98,200	...	36,88,400	24

(*a*) Difference of R677 is due to the balance of loans of the Amraoti Municipality having been shown less in 1902-3.
(*b*) Exclusive of R114 on account of uncashed charges and permanent advance.
(*c*) Includes repayment of R4,00,000 of the temporary advance taken from the Bank of Bengal.

PALITIES for 1903-1904—*concluded.*

Number of Items.	BENGAL	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	MADRAS.		BOMBAY.		TOTAL.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	R	R	R	R	R	R	R	R	R
1	45,04,960	61,99,058	52,54,540	5,24,527	15,81,534	34,00,075	85,95,188	57,98,170	5,64,30,161
2	31,504	5,997	31,000	30,000	...	30,136	6,69,649	50,563	8,53,849
3	1,881	...	5,709	...	...	173	...	2,01,829	2,09,592
4	...	...	...	...	...	...	1,11,37,245	...	1,11,37,245
5	10,500	8,766	...	...	99,700	11,432	5,73,102	88,204	14,37,168
6	2,37,801	5,49,712	1,88,593	1,277	...	(*e*)82,148	1,10,405	2,35,225	36,44,167
7	1,465	39,019	715	...	200	1,130	...	3,209	47,787
8	5,08,086	3,577	7,584	9	6,915	88,203	14,11,868	81,978	26,24,612
9	89,706	8,664	10,210	...	7,35,027	1,98,990	1,89,44,952	3,23,651	2,06,03,203
10	8,80,943	6,15,735	2,43,811	31,286	8,41,842	4,12,212	3,28,47,221	9,84,659	4,05,57,623
11	53,85,903	68,14,793	54,98,351	5,55,543	24,23,376	38,12,287	4,14,42,409	67,82,829	9,69,87,784
12	9,44,336	20,18,342	16,10,335	1,58,707	19,09,282	9,66,688	2,09,928	17,73,475	1,46,71,791
13	63,30,239	88,33,135	71,08,686	7,14,250	43,32,658	47,78,975	4,16,52,337	85,56,304	11,16,59,575
14	(*d*)33,85,072	90,51,361	49,23,390	(*d*)23,812	60,40,000	19,57,811	4,74,20,356	53,94,436	12,75,28,782
15	*1,50,698*	*8,766*	...	...	*17,41,543*	*1,04,360*	*46,95,891*	*2,74,701*	*1,10,63,376*
16	32,34,374	90,42,595	49,23,390	23,812	42,98,457	18,53,451	427,24,465	51,19,735	11,64,65,406
17	1,47,071	11,273	18,385	...	2,14,600	2,62,359	5,46,177	2,43,530	21,20,621
18	33,81,445	90,53,868	49,41,775	23,812	45,13,057	21,15,810	4,32,70,642	53,63,265	11,85,86,027
19	*5,08,086*	*62,407*	*7,872*	*234*	*99,163*	*1,23,275*	*1,82,762*	*5,41,235*	*22,43,287*
20	28,73,359	89,91,461	49,33,903	23,578	44,13,894	19,92,535	4,30,87,880	48,22,030	11,63,42,740
21	6,51,100	2,71,200	3,32,100	...	17,40,500	3,55,538	64,400	2,30,800	48,76,938
22	12,600	31,800	...	...	...	4,164	16,27,500	...	45,51,264
23	16,957	...	6,291	...	...	1,50,725	25,91,787	...	27,89,877
24	6,89,657	3,03,000	3,38,391	...	17,40,500	5,10,427	42,83,687	2,30,800	1,22,18,079

(*d*) Difference is due to avoiding fractions of rupees.
(*e*) Includes R200 repaid to the Hospital Endowment Fund by the Municipality of Cuddapah.

APPENDIX D.

BSIDIARY STATEMENT of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1904.

ME OF AL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	MOUNT OF LOAN SANCTIONED.	RATE OF INTEREST	AMOUNT OWING ON 31ST MARCH 1904. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1903-1904. Borrowed.	Re paid.
			R		R	R	R	R	R
NDIA, GENERAL.									
er Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880 . .	1,25,000	5 p. c.	14,222	...		...	8,912
	Water-supply Scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	2,18,000	5 "	1,88,828	...		...	3,607
	Compensation for land acquired for water-supply.	G. I. For. D. No. 1929-I. A., dated 21st May 1897 . .	20,000	4 "	15,559	...	2,18,609	...	816
cara do.	Water-works.	G. I. F. D. No. 6109-A., dated 8th December 1900 . .	5,000	4 "	2,000	...	2,000	...	1,000
etta do. onsolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213-A., dated 7th May 1900 and G. I. F. D. No. 1C, dated 12th April 1900.	1,05,278	4½ "	31,101	...	31,101	...	6,316
angabad antonment Fund.	Water-works.	G. I. F. D. No. 655-I., dated 22nd February 1894 . .	22,000	4½ "	16,658	...	16,658	...	...
opawar azar nd.	For water-works at Sardarpur.	G. I. For. D. No. 3996, dated 7th September 1900 . .	9,000	4 "	6,385	...	6,385	...	281
ow Cantonment mmittee.	Water-works.	G. I. For. D. No. 1957, dated 15th July 1886 . . .	2,00,000	} 4 "	1,13,365	...	1,13,365	...	10,000
		G. I. For. D. No. 2975, dated 5th June 1888 . . .	10,000						
		G. I. For. D. No. 310, dated 17th January 1889 . .	60,092						
		G. I. For. D. No. 6145, dated 6th December 1889 . .	29,908						
cunderabad do.	Ditto .	G. I. F. D. No. 2204, dated 27th May 1892 . G. I. F. D. No. 1934-A., dated 6th May 1893, 4392A., dated 11th September 1895, and 1055A., dated 5th November 1890 . .	8,00,000	4½ "	7,28,263	...		...	...
	Ditto .	G. I. F. D. No. 1887-A., dated 28th April 1897 .	30,500	4 "	27,553	...	7,55,816	...	...
		TOTAL INDIA, GENERAL .	16,34,778		11,43,934	...	11,43,934	...	30,932
NTRAL PROVINCES.									
ndara unicipa-.	Water-works.	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899 . . .	35,000	4 p.c.	28,235	...	28,235	...	1,390
hanpur	Ditto .	C. C. No. 3024-323, dated 14th May 1891 . .	1,05,000	4½ "	35,812	...	35,812	...	6,196
bulpore	Construction of water-works.	G. I. F. D. No. 3745, dated 18th November 1879 . G. I. H. D. No. 131, dated 28th November 1884 .	5,50,000 } 60,000	(a)	...	1,76,647		...	24,975
	Extension of water-works and Drainage Scheme.	C. C. No. 918, dated 13th February 1895 . . .	2,00,000	4 p. c.	1,43,986	...		...	2,901
	Water supply to the Gun Carriage Factory.	G. I. F. D. No. 7897-A., dated 28th December 1903.	68,000	4 "	68,000	...	3,88,633	68,000	...
ndwa do.	Water-works	C. C. No. 919, dated 13th February 1895 . . C. C. No. 5923, dated 31st August 1896 . . .	3,60,000	4 "	3,02,541	...	3,02,541	...	2,270
gpore do.	Extension of the Ambajhari water-works to the Civil Station, etc.	C. C. No. $\frac{6111}{315}$, dated 15th October 1889, and No. C. 34, dated 12th March 1892	4,00,000	4½ "	1,81,305	...		...	21,649
	Water-works.	C. C. No. 4743, dated 27th May 1902 . . .	70,000	4½ "	70,000	...	2,51,305	32,408	...
ur do.	Water-works	C. C. No. 4661, dated 12th July 1892 . . .	1,00,000	4½ "	58,500	...		...	4,839
	For improving drainage scheme.	C. C.'s Resolution No. *Nil* dated 7th March 1904 .	8,000	4 "	8,000	...	66,500	8,000	...
		Carried over .	19,56,0[illegible]0		8,96,379	1,76,647	10,73,026	1,08,408	64,220

(a) R1,00,000 without interest for three years, and thereafter with interest at 3 per cent.; R4,00,000 with interest at 4 per cent., and R1,10,000 at 6 per cent. per annum.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	19,56,000		8,96,379	1,76,647	10,73,026	1,08,408	64,220
CENTRAL PROVINCES—*contd.*									
Seoni Municipality.	Improvement to water supply.	C. C. No. 3420, dated 1st May 1903	2,500	*Nil*	...	2,500	2,500	2,500	...
Wardha Municipality.	Water-works	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th December 1897	90,000	4 p. c.	80,392	...	80,392	...	1,905
Kamptee Cantonment Fund.	For Repayment of Loan on account of Refund of Octroy duty.	G. I. M. D. No. 3037-F., dated 16th October 1901	26,000	4 "	15,559	...	15,559	...	5,037
		Total Central Provinces	20,74,500		9,92,330	1,79,147	11,71,477	1,10,908	[illegible]
BERAR.									
Akola Municipality.	Water-works	G. I. F. D. No. 226, dated 21st January 1892	1,26,000	*Nil.*	88,200	...	88,200	...	...
Amraoti Camp Municipality.	For improving water-supply.	G. I. H. D. No. 91, dated 23rd May 1900	5,000	6 p. c.	3,958	...	3,958	...	719
		Total Berar	1,31,000		92,158	...	92,158	...	719
BURMA.									
Akyab Municipality.	Scavenging Scheme	C. C. No. 367/5T-16, dated 18th May 1894	20,000	5 p. c.	2,930	...	2,930	...	[illegible]
Henzada do.	Construction of a new hospital and out-houses.	C. C. G. No. 141/4T, dated 6th September 1898	10,000	4½ "	5,548	...		...	[illegible]
	For improving Roads and constructing new roads to the Railway Station.	C. C. No. 74/4T-2, dated 2nd April 1903.	30,000	4 "	30,000	...	35,548	30,000	...
Letpadan do.	Construction of a new Bazar.	C. C. G. No. 378/3T-20, dated 13th June 1898	5,000	5 "	...	...	...	...	[illegible]
Mandalay do.	Construction of Bazar.	L. G.'s letter No. 804/7T-5, dated 29th September 1902	7,23,000	5 "	...	7,23,000	7,23,000	7,23,000	...
Maubin do.	Re-erection and extension of dry good Bazar.	L. G.'s letter No. 79 4T/12 dated 2nd April 1903	8,000	4 "	7,571	...	7,571	8,000	[illegible]
Mergui do.	Construction of Bazar.	C. C. No. 163/6T-17, dated 9th April 1894	3,000	5 "	...	...	...	...	[illegible]
Moulmein do.	Street Lighting	L. G. No. 1178/6F-3, dated 31st August 1898	80,000	5½ "	...	80,000		...	[illegible]
...	Water-works	L. G. No. 872/6T-1, dated 22nd May 1904	9,36,000	5 "	...	8,71,000	9,51,000	3,96,000	[illegible]
Myaungmya do.	Building Bazars.	C. C. No. 687 4T/19, dated 21st September 1901	45,000	4 "	43,495	...	43,495	...	[illegible]
Prome do.	Water-works	C. C. G. No. 587-2 P. M., dated 29th October 1884	2,00,000	5 "	22,501	...		...	[illegible]
	Water-supply and drainage.	C. C. G. No. 979-3 T.-3, dated 31st March 1902	1,50,000	4 "	1,44,984	...	1,67,485	...	[illegible]
Rangoon do.	Public Works	L. G. No. 184 2T/33, dated 3rd July 1902	4,33,000	4½ "	...	4,33,000		...	
		Carried over	26,43,000		2,57,029	4,33,000 / 16,71,000	19,31,029	11,57,000	

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
BURMA—*contd.*		Brought forward .	26,43,000		2,57,029	16,74,000 / 4,33,000	19,31,029	11,57,000	18,474
Rangoon Municipality.	Public Works	L. G. No. 3786-A., dated 9th July 1902	13,00,000	4½ p. c.	...	13,00,000		...	...
	Reclamation Work	L. G. No. 23 $\frac{2\ T.}{33}$, dated 1st September 1902 . .	16,00,000	4½ ,,	...	16,00,000		...	...
	High pressure water-supply.	G. I. F. D. No. 4104, dated 9th August 1889 . .	3,00,000	5½ ,,	...	2,25,000		...	75,000
	Works connected with high-level water-supply.	C. C. No. $\frac{111}{2T.}$, dated 6th August 1893 . .	7,10,000	5 ,,	...	4,80,000		...	2,30,000
	Public Works	L. G. No. 396 $\frac{2\ T}{33}$, dated 13th May 1903 .	15,00,000	4½ ,,	...	15,00,000		15,00,000	...
	Drainage Scheme.	G. I. F. D. Nos. 3470, dated 29th June 1887, and 4104, dated 9th August 1889, and L. G. No. 896 $\frac{2\ T.}{36}$, dated 25th August 1900 . . .	27,00,000	5½ ,,	...	18,52,500		...	1,57,500
			7,35,000	4½ ,,	...	7,35,000		...	...
	Public Works	L. G. No. 896 $\frac{2\ T.}{36}$, dated 25th August 1900 . .	7,97,000	4½ ,,	...	7,97,000		...	...
	Ditto .	L. G. No. 958-2-T.-36, dated 23rd July 1901 .	5,00,000	4½ ,,	...	5,00,000	94,22,500	...	...
Sandoway Municipality.	Re-roofing Municipal Bazar.	L. G. No. $\frac{153}{5T\text{-}8}$, dated 4th June 1898 . .	4,000	5 ,,	...	...	...	...	881
Shwegyin do.	Re-shingling of Bazar.	C. C. G. No. $\frac{196}{6T\text{-}3}$ dated 11th January 1895 . .	10,000	5 ,,	2,476	...	2,476	...	1,116
Yandoon do.	Purchase of Bazars	C. C. No. 579-4-T.-2, dated 20th November 1893 .	75,000	5 ,,	31,362	...	31,362	...	5,395
Mergui Port Fund.	Construction of a Wharf.	G. I. F. D. No. 3195-3-R., dated 21st July 1898 .	37,000	4½ ,,	...	...	...	...	33,448
Bassein Port Fund.	Purchase of a Tug.	G. I. F. D. No. 1430-A., dated 10th March 1902 .	12,000	4 ,,	11,000	...	11,000	...	1,000
Rangoon Port Trust.	Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886. . .	8,94,041	5 ,,	...	1,94,041		...	50,000
	New Port Works Scheme.	G. I. Tele. No. 6344, dated 1st December 1902 . .	40,00,000	,,	...	10,00,000	11,94,041	10,00,000	...
Taunggyi Improvement Fund.	Construction of a Bazar.	G. I. F. D. No. 1150-E. B., dated 4th August 1899 .	27,000	4 ,,	22,529	...	22,529	...	1,184
		Total Burma .	1,78,44,041		3,24,396	1,22,90,541	1,26,14,937	36,57,000	5,73,998
ASSAM.									
Gauhati Municipality.	Water-supply	C. C.'s letter No. $\frac{94\text{-Municipal},}{2786J.}$ dated 11th July 1899 .	13,560	4 p. c.	10,684	...	10,684		762
Sylhet do.	Ditto .	C. C.'s letter No. $\frac{116\text{-Municipal},}{2926F.}$ dated 1st November 1903 .	10,000	4 ,,	10,000	...	10,000	10,000	...
		Total Assam .	23,560		20,684	...	20,684	10,000	762
BENGAL.									
Arrah Municipality.	Water-works .	B. G. No. 171 $\frac{T.}{M.}$, dated 24th May 1893, and No. 1357-M., dated 28th April 1895 .	1,00,000	4 p. c.	79,974	...	79,974	...	2,480
Asansol do.	Construction of a meat market.	B. G. No. 1341 $\frac{T.}{M.}$, dated 25th June 1903 . . .	4,000	4 ,,	3,534	...	3,534	4,000	466
		Carried over .	1,04,000		83,508	...	83,508	4,000	2,946

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL—*contd.*		Brought forward	1,04,000		83,508	...	83,508	4,000	[illegible]
Bankura Municipality.	Improvement of drainage.	B. G. No. 19-T. M., dated 14th April 1903	2,000	4 p. c.	2,000	...	2,000	2,000	...
Barasat do.	Improvement of water-supply.	B. G. No. 3855-M., dated 31st July 1899	5,000	4½ "	1,830	...	1,830	...	[illegible]
Berhampur do.	Water-works	B. G. No. 583-M., dated 6th February 1902	5,600	4 "	4,650	...		...	[illegible]
		B. G. No. 1640-M., dated 31st March 1903	10,000	4 "	9,168	...	13,818	...	[illegible]
Bhagulpur do.	Ditto	F. D. No. 3674, dated 7th July 1888	50,000	6 "	...	22,000		...	...
		B. G. No. 447-M., dated 7th February 1896	3,00,000	4 "	2,54,513	...	2,76,513	...	6,873
Bhatpara do.	Water-supply	B. G. No 1371-M., dated 8th March 1904	20,000	4 "	20,000	...	20,000	20,000	...
Burdwan do.	Water-works	B. G. Notifications, dated 26th February 1883, 11th February 1886, and 18th February 1891	1,50,000	(*a*)	...	1,02,000	1,02,000	...	10,000
Calcutta do.	Water-works, Drainage, and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879	78,31,200	4¼ p. c.	20,72,207	...		...	[illegible]
		F. D. No. 3993-A., dated 2nd July 1903. B. G. No. 1513 $\frac{T.}{M.}$, dated 3rd July 1903. B. G. No. 1630 $\frac{T.}{M.}$ dated 10th July 1903	15,00,000	4 "	...	...		5,00,000	[illegible]
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. No. 459, dated 26th February 1883	15,00,000	5 "					
		B. G. Notification, dated 11th March 1883	10,48,300	4½ "					
		B. G. Notification, dated 30th June 1884	15,00,000	5 "					
		B. G. Notification, dated 17th June 1885	25,00,000	5 "					
		B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886	24,51,900	5 "					
		B. G. No. 3654, dated 20th August 1887. B. G. No. M. $\frac{3L.}{1}$ 3, dated 28th February 1889	15,50,000	5 "					
		B. G. No. M. $\frac{3L.}{1}$ 10, dated 26th September 1889	19,00,000	5 "					
		F. D. No. 2313, dated 9th May 1890	30,00,000	5 "					
		F. D. No. 53, dated 20th May 1891	2,00,000	4½ "					
	Town and Bustee Improvement.	B. G. No. 121 $\frac{T.}{M.}$, dated 7th June 1895	18,00,000	4 "					
		B. G. No. 2754-M., dated 7th July 1896	20,00,000	3½ "					
		B. G. No. 3559-A., dated 15th August 1898	20,00,000	4 "					
	Drainage, Water-supply, Plague Expenditure and other Municipal Works.	B. G. No. 4563-M., dated 28th July 1898	30,00,000	4½ "					
		B. G. No. 462-M., dated 24th January 1899	4,00,000	4½ "					
		B. G. No. 4044-M., dated 9th August 1899	25,00,000	4 "					
	Plague Expenditure.	B. G. No. 1376-M., dated 21st March 1900	2,25,000	4 "					
		Carried over	3,75,53,000		20,72,207 / 3,75,669	... / 1,24,000	... / 4,99,669	5,26,000	

(*a*) R1,25,000 with interest at ...

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL—*contd.*		Brought forward	3,75,53,000		3,75,669 20,72,207	1,24,000 ...	4,99,669 ...	5,26,000	8,86,244
Calcutta Municipality—*contd.*	Drainage and Miscellaneous Works.	B. G. 329M., dated 28th January 1901	6,00,000	4 p. c.					
	Plague Expenditure.	B. G. No. 1554 $\frac{T.}{M.}$, dated 5th October 1901	5,00,000	4 „					
	Drainage and Water-supply.	B. G. No. 3361M., dated 21st December 1901	25,00,000	4 „					
	Do. do.	B. G. No. 1515, dated 26th March 1903	45,00,000	4 „	...	3,43,52,500	3,64,24,707	45,00,000	3,97,800
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894	45,000	4½ „	18,433	...		...	3,219
	Opening new burial grounds.	B. G. No. 3471M., dated 14th August 1896	5,000	4½ „	1,740	...		...	530
	Purchasing a steam roller.	B. G. No. 1161M., dated 20th March 1901	7,000	4 „	5,182	...	25,355	...	630
Coxbazar do.	Constructing Office building.	B. G. No. 2551M., dated 27th April 1898	2,000	4½ „	...	...	...	...	220
Dacca do.	Water-works	B. G. No. M. $\frac{3L.}{3}$ 17, dated 3rd December 1889	1,25,000	4½ „	91,781	...	91,781	...	3,389
Darbhanga do.	Sanitary Improvements in the Town.	B. G. No 945M., dated 26th February 1897. B. G. No 2727M., dated 18th May 1897	40,000	4½ „	8,505	...	8,505	...	4,477
Darjeeling do.	Water-works.	B. G. No. 467 $\frac{T.}{M.}$, dated 18th June 1892	35,000	4½ „	19,599	...		...	1,732
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776M., dated 28th February 1895	20,000	4½ „	13,136	...		...	905
	Improvement of Water-supply.	B. G. No. 1323M., dated 30th March 1895, and 306 $\frac{T.}{M.}$, dated 15th September 1898	20,000	4½ „	16,136	...		...	775
	Establishment of a Steam Laundry.	B. G. No. 3339M., dated 6th August 1896	30,000	4½ „	26,406	...		...	623
	Iron railings, Steam Laundry and Railway Sidings.	B. G. No. 1417 $\frac{T.}{M.}$, dated 10th November 1897	30,000	4½ „	22,988	...		...	1,215
		B. G. No. 1308M., dated 8th March 1898, and 3633M., dated 15th June 1898	30,000	4½ „	23,603	...		...	1,188
	Electric Lighting.	B. G. No. 3223M., dated 31st July 1896	1,20,000	4½ „	1,11,650	...		...	2,229
	Extending water-supply and repairing damages.	F. D. No. 1089A., dated 1st March 1900	2,00,000	4 „	1,88,939	...		...	3,834
	Electric Installation.	B. G. No. 1836M., dated 26th March 1904	1,03,845	4 „	59,860	...		59,860	...
	Extension of the Electric Light.	B. G. No. 651M., dated 8th February 1902, and 937M., dated 27th February 1902	20,000	4 „	16,607	...	4,98,924	...	1,730
Debhatta do.	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M., dated 19th March 1896	2,000	4½ „	474	...	474	...	222
Dinagepur do.	Drainage	B. G. 3250M., dated 19th December 1901	10,000	4 „	7,420	...	7,420	..	1,315
Garden Reach do.	Extension of water-supply.	B. G. No. 870 $\frac{T.}{M.}$, dated 11th June 1902	45,000	4 „	41,307	...	41,307	...	2,948
		Carried over	4,65,42,845		31,21,642	3,44,76,500	3,75,98,142	50,85,860	13,15,225

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	4,65,42,845		31,21,642	3,44,76,500	3,75,98,142	50,85,860	[illegible]
BENGAL—*contd.*									
Gaya Municipality.	Purchase of plant for introduction of Part IX of Municipal Act.	B. G. No. 7286M., dated 28th December 1898	45,000	4½ p.c.	33,188	...	33,188	...	[illegible]
Garulia do.	Supply of filtered water	B. G. No. 3488M., dated 22nd December 1903	5,000	4 „	5,000	...	5,000	5,000	...
Howrah Municipality.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886	50,000	6 „	...	50,000		...	...
	Water-works	F. D. No. 26A., dated 5th January 1894	15,00,000	4 „	12,72,280	...		...	[illegible]
		B. G. No. 5573M., dated 18th December 1897	40,000	4 „	31,118	...		...	[illegible]
		B. G. No. 657M., dated 13th February 1900	50,000	4 „	42,896	...		...	[illegible]
	Drainage	B. G. No. $\frac{1514}{T. M.}$, dated 4th September 1902	75,000	4 „	73,672	...		...	[illegible]
	Purchase of a new Engine and Pump.	B. G. No. $\frac{1508}{T. M.}$, dated 5th September 1902	80,000	4 „	78,583	...		...	[illegible]
	Extension of conservancy, etc.	B. G. No. $\frac{640}{T. M.}$, dated 23rd May 1902.	21,000	4 „	19,936	...		...	[illegible]
	Improvement in the Municipal Market.	B. G. No. $\frac{728}{T. M.}$, dated 29th May 1902.	17,000	4 „	14,858	...		...	[illegible]
	Re-construction of the Buck-Land Bridge.	F. D. No. 1694A., dated 12th March 1904, also B. G. No. 178 $\frac{T.}{M.}$, dated 25th March 1904	2,50,000	4 „	1,00,000	...	16,83,343	1,00,000	–
Jalpaiguri do.	Drainage	B. G. No. 714M., dated 15th February 1894	18,000	4½ „	11,822	...	11,822	...	[illegible]
Jamalpur do.	Remodelling Bazar Drains.	B. G. No. 1960M., dated 29th March 1898	3,000	4½ „	1,362	...		...	[illegible]
	Drainage	4295M., dated 25th August 1899	3,600	4½ „	2,176	...	3,538	...	[illegible]
Kurseong do.	Improvement of water-supply.	B. G. No. $\frac{352}{T. M.}$, dated 9th May, and 1861M., dated 30th July 1902.	3,000	4 „	98	...	98	...	[illegible]
Krishnagar do.	Drainage	B. G. No. 1062M., dated 21st February 1899	28,000	4½ „	20,650	...	20,650	...	[illegible]
Manicktolla do.	Water-works	B. G. No. 2099M., dated 19th June 1893	25,000	4½ „	...	...		...	[illegible]
	Improvement of Water-supply.	B. G. No. 1182M., dated 10th March 1903	1,00,000	4 „	2,081	...	2,081	25,000	[illegible]
Meherpur do.	Re-excavation of a tank.	B. G. No. 345M., dated 21st January 1897; B. G. No. 1971M., dated 7th April 1897	1,500	4½ „	26	...	26	...	
Monghyr do.	Drainage	B. G. No. 59 $\frac{T.}{M.}$, dated 31st May 1899	10,000	4½ „	2,182	...	2,182	...	[illegible]
Mozufferpore do.	Drainage	B. G. No. 2443M., dated 26th July 1893	60,000	4½ „	49,445	...		...	
	Construction of a tank	B. G. No. 1073-M., dated 7th March 1903	10,000	4 „	9,502	...	58,947	...	
Naraingunge do.	Construction of a Municipal Market.	B. G. No. 202M., dated 15th January 1897	25,000	4½ „	...	...	...	...	
		Carried over	4,89,62,945		48,92,517	3,45,26,500	3,94,19,017	52,15,860	

...bsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued*.

...ame of ...al Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL—*contd.*		Brought forward .	4,89,62,945		48,92,517	3,45,26,500	3,94,19,017	52,15,860	14,80,519
...irabad ...unicipal... ...y.	Extension and replacement of water-works pipes.	B. G. No. 919 $\frac{T.}{M.}$, dated 16th June 1902 . . .	12,500	4 p. c.	10,926	...		...	1,060
	Construction of Assistant Surgeon's quarter attached to the Municipal Dispensary.	B. G. No. 1128M., dated 10th March 1903 . . .	3,000	4 "	2,926	...	13,852	3,000	74
...na do.	Drainage .	B. G. No. 19 $\frac{T.}{M.}$, dated 29th April 1893 . . .	3,18,000	4½ "	2,58,243	...		...	7,544
	Flushing to Municipal drains.	B. G. No. 2717M., dated 10th August 1900 . . .	50,000	4 "	36,835	...	2,95,078		1,837
...ree do.	Drainage .	B. G. No. 39 $\frac{T.}{M.}$, dated 14th May 1891, and No. 227 $\frac{T.}{M.}$, dated 27th September 1893	20,000	4½ "	...	...	...	...	2,421
...rnea do.	Construction of office building.	B. G. No. 1961M., dated 23rd July 1903 . . .	6,000	4 "	5,753	...	5,753	6,000	247
...pur do.	Acquiring and re-excavating certain tanks	B. G. No. 1777M., dated 28th March 1898 . . .	3,750	4½ "	2,654	...	2,654	...	220
...mpur Boa-...d do.	Drainage and Water-supply.	B. G. No. 6148M., dated 1st November 1898 . .	5,000	4½ "	3,022	...	3,022	...	475
...anaghat do.	Purchasing Carts, etc., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896 . .	5,000	4½ "	1,861	...	1,861	...	525
...pur do.	Re-excavating Municipal drainage channel.	B. G. No. 910M., dated 24th February 1900. . .	10,000	4 "	1,179	...	1,179	...	409
...gunge	Improving the supply of drinking water.	B. G. No. 3257M., dated 3rd August 1896 . . .	5,000	4½ "	1,740	...		...	530
	Repair of Roads and Bridges damaged by earthquake.	B. G. No. 1573M., dated 17th March 1898 . . .	2,500	4½ "	1,135	...	2,875	...	253
...pore	Drainage .	B. G. No. M. $\frac{3L.}{11}$ 7, dated 26th November 1890 .	30,000	4½ "	15,866	...	15,866	...	1,524
...pur do.	Improvement of water-supply.	B. G., No. 614M., dated 8th February 1902 . . .	4,000	4 "	2,882	...	2,882	...	753
...Subur-...n do.	Extension of filtered water.	B. G. No. 3364M., dated 31st December 1901 . .	29,000	4 "	27,530	...	27,530	...	500
...h Bar-...kpur do.	Repairing Roads	B. G. No. 3325M., dated 13th December 1902 . .	2,500	4 "	1,530	...	1,530	...	970
...gar do.	Supply of filtered water	B. G. No. 2339M., dated 28th August 1903 . . .	13,000	4 "	12,680	...	12,680	13,000	320
...hrampur do.	Construction of a Municipal Market.	B. G. No. 789M., dated 10th February 1904 . . .	4,000	4 "	4,000	...	4,000	4,000	...
...rt Com-...issioners ...Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	17,65,000	4½ "	17,65,000	...		...	...
		Carried over .	5,12,51,195		{17,65,000 / 52,83,279}	3,45,26,500	3,98,09,779	52,41,860	15,00,181

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transaction during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL—*contd.*		Brought forward	5,12,51,195		52,83,279 / 17,65,000	3,45,26,500	3,98,09,779	52,41,860	15,00,181
Port Commissioners of Calcutta—*contd.*	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878	53,40,349	4½ p. c.	15,96,317	...		...	3,43,680
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,87,70,566	4 „	2,87,70,566	...		...	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	60,00,000	(a)	...	60,00,000		...	...
		B. G. No. 530M., dated 5th March 1895. B. G. No. 1727M., dated 27th August 1895.	17,50,000	4 „	...	17,50,000		...	..
		B. G. No. 696M., dated 19th March 1897	15,00,000	4 „	...	15,00,000		...	...
		B. G. No. 18 M., dated 2nd February 1899	12,50,000	4½ „	...	12,50,000		...	...
		B. G. Nos. 79 M., dated 18th April 1899 and 2132 M., dated 4th November 1899.	40,50,000	4 „	...	40,35,600		...	...
		B G. No. 1990M., dated 5th November 1902	...	4 „	...	34,00,000	5,00,67 483	34,00,000	...
Chittagong Port Fund.	Purchase of Pilot Brig.	B. G. No. $\frac{2 L.}{10}$8, dated 14th January 1890, and No. 1639, dated 14th April 1892	2,00,000	4½ „	...	...		...	1,09,342
	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896	33,000	4½ „	24,597	...	24,597	...	1,366
Balasore District Board.	Repairing roads damaged by floods.	B. G. No. 1686 $\frac{T.}{M.}$, dated 12th October 1901	17,000	4 „	5,892	...	5,892	...	5,664
Chittagong do.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894	30,000	5 „	...	3,000		...	3,000
	Repairing Roads and Bridges damaged by cyclone.	B. G. No. 52 $\frac{T.}{M.}$, dated 30th May 1899	30,000	4½ „	3,309	...	6.309	...	6,402
Darbhanga do.	Famine Relief	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively	1,80,000	4½ „	5,640	...		...	35,640
	Constructing Pontoon Bridges	B. G. No. 3555L. S. G., dated 10th July 1899	1,50,000	4½ „	1,14,970	...	1,20,610	...	12,464
Darjeeling Road Committee.	Restoring Bridges damaged and destroyed by storms.	B. G. No. 1888F., dated 14th March 1900	50,000	4 „	42,896	...		...	1,883
		B. G. No. 1027 F., dated 12th February 1901.	50,000	4 „	44,778	...	87,674	...	1,810
Deoghur Lodging House Fund	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796, dated 28th March 1904	4,000	4 „	4,000	...	4,000	4,000	...
Dinagepur District Board.	Bridging Roads	B. G. No. L. $\frac{2 L.}{1}$ 27, dated 10th July 1890	2,00,000	4½ „	90,721	...	90,721	...	13[illegible]
Manbhoom do.	Construction and repair of Roads.	B. G. No. 6683F., dated 31st December 1898	6,000	4½ „	...	...	...	...	1[illegible]
		Carried over	10,08,62,110		3,77,51,965	5,24,65,100	9,02,17,065	86,45,860	20,3[illegible]

(*a*) R30,00,000 with interest at 4½ per cent., and R30,00,000 at 5½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	10,08,62,110		3,77,51,965	5,21,65,100	9,02,17,065	86,45,860	20,36,655
BENGAL—*contd.*									
Monghyr District Board.	Construction of Roads	B. G. No. 1075 L. S. G., dated 18th March 1896	1,00,000	4½ p.c.	50,000	...	50,000	...	...
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 $\frac{T.}{M.}$, dated 18th June 1895	80,000	4½ „	56,164	...	56,164	...	3,464
Nadia do.	Improvement of Roads	B. G. No. 1090 L.S.G., dated 18th March 1896	20,000	4½ „	4,742	...	4,742	...	2,217
Rungpur do.	Repairs to Roads	B. G. No. 1471 $\frac{T.}{M.}$, dated 3rd June 1903	75,000	4 „	73,758	...	73,758	75,000	1,242
Sarun do.	Repairing damages caused by recent flood.	B. G. No. 1852 L.S.G., dated 30th March 1899	30,000	4½ „	...	...	...	...	6,545
		Total Bengal	10,11,67,110		3,79,36,629	5,24,65,100	9,04,01,729	87,20,860	20,50,123
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality.	Water-works Project.	N.-W. P. G. No. $\frac{451}{XI-509A.}$, dated 27th March 1894	12,56,700	4 p. c.	9,40,247	...		...	34,006
	Drainage and Water-works Project.	N.-W. P. G. No. $\frac{5795}{X-2}$, dated 3rd December 1894	81,120	4½ „	66,863	...		...	1,886
	Water-works.	N.-W. P. G. No. $\frac{1263}{XI-74A.}$ dated 3rd May 1895	8,000	4½ „	6,691	...		...	181
	Ditto	N.-W. P. G. No. $\frac{2449}{XI-74A.}$, dated 20th September 1895	11,000	4½ „	9,316	...		...	245
	Ditto	N.-W. P. G. No. $\frac{639}{XI-74A.}$, dated 23rd March 1896	8,000	4½ „	6,873	...		...	173
	Ditto	N.-W. P. G. No. $\frac{86}{XI-537B}$, dated 10th January 1900	32,000	4 „	27,429	...		...	1,212
	Ditto	N.-W. P. G. No. $\frac{1746}{XI-76C.}$, dated 30th July 1900	30,000	4 „	26,288	...		...	1,111
	Miscellaneous Purposes.	N.-W. P. G. No. $\frac{2684}{XI-114C.}$, dated 1st December 1900	10,000	4 „	8,950	...		...	364
	Water-works	U. P. G. No. $\frac{2280}{XI-632C.}$, dated 8th July 1902	42,000	4 „	39,868	...		...	1,435
	Ditto	G. O. No $\frac{1683}{XI.-74A-5}$, dated 30th May 1903	39,000	4 „	...	...		39,000	39,000
	Ditto	G. O. No. $\frac{2610}{XI.-74A\ 5}$ and $\frac{3464}{XI.-74A-5}$, dated 25th July and 23rd September 1903	7,000	4 „	7,000	...		7,000	...
	Sewerage	G. O. No. $\frac{183}{XI.-380C}$, dated 19th July 1904	80,000	4 „	35,000	...	11,74,525	35,000	...
Allahabad do.	Water-works	N.-W. P. G. No. $\frac{455}{XI-609A}$ dated 27th March 1894	16,43,211	4 „	12,24,446	...		...	44,623
	Ditto	N.-W. P. G. No. $\frac{1330}{XI-108B.}$, dated 26th May 1897	53,000	4 „	38,127	...		...	2,305
	Ditto	N.-W. P. G. No. $\frac{154}{XI-348B}$ dated 25th January 1898	23,000	4 „	18,361	...	12,80,934	...	922
Benares do	Ditto	N.-W. P. G. No. $\frac{310}{XI-491A}$, dated 8th March 1894	19,58,226	4 „	15,80,169	...		...	21,010
	Drainage Project.	N.-W. P. G. No. $\frac{321}{XI-491A-2}$ dated 12th February 1901	10,00,000	4 „	10,00,000	...	25,80,169	1,50,000	...
		Carried over	62,82,257		50,35,628	...	50,35,628	2,31,000	1,48,473

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	62,82,257		50,35,628	...	50,35,628	2,31,000	[illegible]
UNITED PROVINCES OF AGRA AND OUDH—*contd.*									
Cawnpore Municipality.	Water-works.	N.-W. P. G. No. O—3/XI—390/60, dated 28th January 1893	14,50,000	4 p. c.	7,25,828	...		...	[illegible]
	Sewerage	N.-W. P. G. No. 3485/XI., dated 11th November 1901	5,00,000	4 ,,	...	...		...	[illegible]
	Sewerage Scheme.	G. O. No. 3666/XI,—237-A, dated 17th November 1902	10,00,000	4½ ,,	...	9,91,234	17,17,062	10,00,000	[illegible]
Dehra Dun do.	Water-works	N.-W. P. G. No. 1334/XI—627 dated 19th May 1895	91,000	4 ,,	76,138	...		...	[illegible]
	Drainage	G. O. No. 819/XI.—876C, dated 24th March 1903	25,000	4 ,,	10,000	...	86,138	10,000	–
Etah do.	Drainage Works.	N.-W. P. G. No. 1737/XI—301C. dated 3rd June 1901.	7,000	4 ,,	...	...	...	...	[illegible]
Jalesar do.	Water-works	N.-W. P. G. No. 3951/XI—240A. dated 21st December 1901	2,000	4 ,,	1,246	..	1,246	...	[illegible]
Kashipore do.	Protective Works.	N.-W. P. G. No. 1815/X—2, dated 28th March 1895	6,500	4½ ,,	5,186	...	5,186	...	[illegible]
Koil do.	Miscellaneous purposes	N.-W. P. G. No. 995/XI-556B, dated 6th May 1899	6,000	4½ p. c.	1,465	...		...	[illegible]
	Drainage Projects.	U. P. G. No. 2415/XI—563B., dated 19th July 1902	15,000	4 ,,	14,060	...	15,525	...	[illegible]
Lucknow do.	Water-works Project	N.-W. P. G. No. 161/X—31, dated 12th January 1893	13,20,000	4 ,,	10,66,029	...	10,66,029	...	[illegible]
Meerut do.	Ditto	N.-W. P. G. No. 2213/XI—527A, dated 17th August 1895	7,50,000	4 ,,	6,27,487	...	6,27,487	...	[illegible]
Mussoorie do.	Water-works.	N.-W. P. G. No. 2064/X—2, dated 16th April 1895	10,000	4½ ,,	8,489	...		...	[illegible]
	Ditto	N.-W. P. G. No. 980/XI—99A, dated 27th April 1894	36,000	4½ ,,	29,314	...		...	[illegible]
	Sewerage Project.	N.-W. P. G. No. 591/XI—75B., dated 19th March 1896	40,000	4 ,,	32,418	...		...	
	Ditto	N.-W. P. G. No. 1297/XI—75B, dated 9th May 1898	19,000	4 ,,	14,311	...		...	
	Ditto	N.-W. P. G. No. 1780/XI—654B., dated 25th July 1899	11,000	4 ,,	9,419	...	93,951	...	
Muzaffarnagar do.	Drainage Works.	U. P. G. No. 1123/XI—504C, dated 17th April 1902	25,000	4 ,,	24,452	...	24,452	...	
Naini Tal do.	Water-works	N.-W. P. G. No. 1377/XI—525B., dated 29th May 1900	4,00,000	4 ,,	3,69,891	...	3,69,891	...	
		TOTAL U. P. OF AGRA AND OUDH	1,19,95,757		80,51,361	9,91,234	90,42,595	12,41,000	[illegible]
PUNJAB.									
Amritsar Municipality.	Water-works.	P. G. No. 272, dated 5th June 1902	12,00,000	4 p.c.	7,82,482	...	7,82,482	5,66,642	
Dalhousie do.	Ditto	P. G. No. 131, dated 23rd March 1892	50,336	5 ,,	24,206	...	24,206	...	
Delhi do.	Ditto	P. G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893, respectively, and P. G. No. 315, dated 10th July 1899	10,65,000	4 ,,	7,92,408	...	7,92,408	...	
		Carried over	23,15,336		15,99,096	...	15,99,096	5,66,642	

ubsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
PUNJAB—*contd.*		Brought forward .	23,15,336		15,99,096	...	15,99,096	5,66,642	34,446
era Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890 . . .	2,34,000	4 p.c.	53,369	...		...	20,086
	Ditto .	P. G. No. 2076, dated 7th November 1896 . .	2,02,000	4 „	1,77,361	...		...	4,411
	Ditto .	P. G. No. 649, dated 30th March 1899 . . .	62,000	4 „	56,015	...	2,86,745	...	1,293
Dharmsala do.	Water works	P. G. No 594, dated 22nd December 1903 . .	15,000	4 „	3,440	...	3,440	3,440	...
Hoshiarpur do.	Cho Protective Works.	P. G. No. 560, dated 4th December 1900 . .	15,000	4 „	10,600	...	10,600	...	1,300
ahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 .	17,75,000	4 „	11,92,606	...		...	45,477
	Conservancy and Tramways.	P. G. No. 462, dated 30th September 1899 . .	5,00,000	5 „	...	4,57,000	16,49,606	40,000	11,500
udhiana do.	Drainage Works.	P. G. No. 508, dated 4th March 1892 . . .	60,000	5 „	20,692	...	20,692	...	3,000
urree do.	Water-works	P. G No. 56, dated 25th January 1897 . .	1,00,000	4 „	85,862	...	85,862	...	2,258
mla do.	Ditto	G. I. F. D. No. 72, dated 7th September 1892 . .	9,26,438	4 „	6,66,858	...		...	27,418
	Ditto .	P. G. No. 1459, dated 20th October 1898 . .	3,00,000	4 „	2,64,022	...		...	35,978
	Town Hall .	G. I. F. D. No. 3175, dated 1st September 1884 .	1,50,000	6 „	...	2,000		...	300
	Extension Works.	G. I. F. D. No. 180, dated 30th November 1900 . .	5,00,000	4 „	2,80,896	...	12,13,776	38,839	...
mballa do.	Water-works	P. G. No. 681, dated 4th April 1895 . . .	18,000	4 „	11,218	...		...	1,126
	Drainage Scheme.	P. G. No. 166, dated 18th January 1902 . . .	70,000	4 „	42,357	...	53,575	9,404	...
Karnal District Board.	Construction of a Canal.	P. G. No. 722, dated 28th August 1895 . . .	60,000	4 „	50,441	...		...	1,753
	Ditto .	P. G. No. 5, dated 14th January 1898 . . .	35,000	4 „	28,627	...	79,068	...	1,375
		TOTAL PUNJAB .	73,37,774		45,43,460	4,59,000	50,02,460	6,58,325	1,91,721
N.-W. FRON. PROVINCE.									
aripur Municipality.	Water-works.	P. G. No. 578, dated 7th November 1896 . .	31,000	4 p. c.	23,813	...	23,813	...	1,277
MADRAS.									
doni Municipality.	Water-supply	M. G. No. 1126, dated 13th November 1893 . .	66,000	4½ p. c.	51,689	...		...	1,666
	Ditto .	M. G. No. 118 M., dated 4th February 1902, and No. 365, dated 21st March 1902.	16,000	4 „	...	...		...	15,311
	Plague Expenditure.	G. I. F. D. Telegram No. 83, dated 25th September 1902, M. G. No. 1182, dated 29th September 1902 . .	10,900	4 „	9,167	...		...	833
	Ditto .	G. I. F. D. No. $\frac{A.}{5974}$, dated 14th November 1902; M. G. No. 1037 Fin., dated 2nd December 1902 . .	25,000	4 „	22,500	...	83,356	...	2,500
nakapalle do.	Office Building	M. G. No. 488M., dated 12th March 1897 . . .	3,000	4¼ „	1,001	...	1,001	...	318
Bellary do.	For meeting plague charges.	G. I. H. D. No. 27, dated 4th February 1902, M. G. No. 186M. and 115M., dated 18th and 3rd February 1902,	25,000	4 „	20,000	...	20,000	...	2,500
Calicut do.	Railway Extension.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	20,000	4½ „	6,000	...		...	1,000
	For burial ground for Mappillais..	M. G. Nos. 39M., dated 7th January 1898 and 466M., dated 1st March 1898 .	9,580	4 „	3,832	...	9,832	...	958
		Carried over .	1,74,580		1,14,189	...	1,14,189	...	25,086

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R		R
MADRAS—*contd.*		Brought forward .	1,74,580		1,14,189		1,14,189	...	[illegible]
Cannanore Municipality.	For the Drainage of the Mapilla burial grounds.	M. G. No. 1060, dated 2nd September 1902, and No. 1558 M., dated 12th December 1902	2,000	4 p. c.	1,827	...	1,827	...	173
Cocanada do.	Water-supply	M. G. No. 457M., dated 10th March 1897 . . .	1,18,100	4¼ „	1,00,020	...		...	2,674
	Ditto .	M. G. No. 290M., dated 12th February 1904, and No. 1664M., dated 10th November 1903 . . .	26,420	4 „	26,420	...	1,26,440	26,420	...
Conjeeveram do.	Water-supply	M. G. No. 1886M., dated 13th November 1895 .	1,28,500	4¼ „	1,10,708	...	1,10,708	...	2,834
Coonoor do.	Drainage Works.	M. G. No. 184, dated 13th March 1891 . . .	10,000	4¼ „	4,192	...		...	550
		M. G. No. 1058, dated 10th October 1892 . .	2,000	4½ „	1,114	...	5,306	...	100
Cuddapa do.	W[illegible] ply.	G. I. H. D. No. 41, dated 18th April 1887 . .	50,000	6 „	...	49,000		...	...
		M. G. No. 1212, dated 11th November 1892 . .	9,695	4¼ „	7,470	...		...	[illegible]
		M. G. No. 71 M., dated 23rd January 1900 . .	2,000	4 „	400	...	56,870	...	400
Dindigal do.	Ditto .	M. G. No. 452, dated 14th June 1895 . . .	33,000	4¼ „	27,752	...		...	[illegible]
		M. G. No. 976 M., dated 15th August 1902, and 1422 M., dated 20th November 1902 .	10,000	4 „	9,624	...	37,376	...	376
Kombhakonam do.	Construction of Drains.	M. G. No. 101, dated 13th February 1890 . . .	60,000	4½ „	34,666	...		...	[illegible]
		M. G. No. 1805, dated 5th December 1899 . .	25,000	6 „	...	10,000	44,666	...	...
Kurnool do.	Water-supply.	M. G. Nos. 267, 951 and 2025M.. dated 3rd April, 5th November 1894, and 24th November 1896, respectively	59,850	4¼ „	47,992	...		...	[illegible]
		M. G. Nos. 1324M. and 2062, dated 2nd June and 20th September 1897, respectively.	6,070	4 „	4,249	...		...	[illegible]
	For a Market	M. G. No. 1896M., dated 10th November 1896 .	5,000	4¼ „	1,500	...	53,741	...	[illegible]
Madras do.	Water-supply and Irrigation Extension..	G. I. F. D. No. 1219, dated 27th February 1869 . . G. I. F. D. No. 1862, dated 8th July 1869 . . G. I. F. D. No. 2527, dated 23rd August 1873 . .	14,30,000	4 „	14,30,000	...		...	...
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881 .	1,00,000	5 „	...	1,00,000		...	...
		M. G. No. 363, dated 15th February 1883 . . .	3,00,000	5 „	...	3,00,000		...	...
		M. G. No. 487, dated 9th March 1885 . . .	3,00,000	(a)	...	3,00,000		...	...
		M. G. No. 11M., dated 10th April 1885 . . .							
		M. G. No. 458M., dated 3rd September 1885 . .							
		M. G. No. 1562M., dated 18th October 1890 . .	50,000	5 p. c.	...	50,000		...	...
		M. G. No. 765M., dated 11th August 1887 . . .	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852M., dated 4th August 1888 . .	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193M., dated 18th September 1889 .	1,50,000	5 „	...	1,50,000		...	...
	Extension of Water-supply.	M. G. No. 16M., dated 8th January 1895 . .	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427 M., dated 25th October 1889 . .	20,000	5 „	...	20,000		...	...
		M. G. No. 2505, dated 23rd December 1881 .	2,50,000	5 „	...	2,50,000		...	...
	Purchase of the Smith field Market.	M. G. No. 1699, dated 5th September 1879 . .	20,000	6 „	...	20,000		...	...
	Construction of Market	M. G. No. 883M., dated 13th April 1897 . .	1,00,000	4 „	...	1,00,000		...	...
		Carried over .	40,92,215		14,30,000 / 4,92,123	19,40,000 / 59,090	5,51,[illegible]	26,420	[illegible]

(a) R2,82,000 with interest at 6 per cent., and R18,000 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
MADRAS—*contd.*		Brought forward	40,92,215		4,92,123 / 14,30,000	59,000 / 19,40,000	5,51,123	26,420	38,440
Madras Municipality—*contd.*	For meeting Plague charges.	M. G. No. 2215 M., dated 21st December 1898	2,00,000	4 p. c.	...	2,00,000		...	...
		M. G. No 755 M., dated 1st June 1900	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes	M. G. No. 1630 M., dated 19th September 1898	50,000	4 „	...	50,000		...	...
		M. G. No. 1530M., dated 16th October 1899 and No. 758M., dated 2nd June 1900	1,50,000	4 „	...	1,50,000		...	...
	Drainage works.	M. G. No. 389 M., dated 17th March 1899	12,00,000	4 „	...	12,00,000		...	...
	Construction of a market.	M. G. No. 529 M., dated 24th April 1899	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089M., dated 30th July 1901	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. No. 150 M, dated 10th February 1902	2,00,000	4 „	...	2,00,000		...	...
	Ditto	M. G. Nos. 35 M., dated 21st January 1903, and 869M., dated 25th June 1903	5,00,000	4 „	...	5,00,000	60,40,000	5,00,000	...
Madura do.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	5,000	5 „	...	5,000		...	...
		Ditto ditto	5,000	5 „	...	5,000		...	...
	Water-supply.	G. I. H. D. No. 79, dated 21st June 1886	27,000	6 „	...	27,000		...	...
		M. G. No. 894, dated 13th September 1893	1,64,000	$4\frac{1}{4}$ „	1,29,946	...		...	4,078
		M. G. No. 80M., dated 16th January 1896	31,500	$4\frac{1}{4}$ „	26,567	...	1,93,513	...	717
Mangalore do.	Plague charges.	M. G. Nos. 150 M., dated 23rd January 1904, and 609 M., dated 24th March 1904	10,000	4 „	10,000	...	10,000	10,000	...
Mayavaram do.	Construction of markets.	M. G. No. 180, dated 11th March 1891	5,000	$4\frac{1}{4}$ „	1,350	...		...	150
	For a School-Building.	M. G. No. 91, dated 3rd February 1891	3,500	$4\frac{1}{4}$ „	1,225	...	2,575	..	175
Negapatam do.	For the acquisition of certain buildings.	M. G. Nos. 417 M., dated 5th March 1904, and 1785 M., dated 27th November 1903	5,000	4 „	5,000	...	5,000	5,000	...
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively	60,000	6 „	...	60,000		[illegible]	...
	Sanitary Works	M. G. No. 352M., dated 2nd March 1897	10,000	$4\frac{1}{4}$ „	3,000	...		...	1,000
	Kandal Drainage.	M. G. No. 443, dated 11th June 1891	17,500	$4\frac{1}{4}$ „	8,777	...		...	905
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	43,000	$4\frac{1}{4}$ „	21,066	...		...	2,243
	Construction of Tiger-Hill Reservoir.	M. G. No. 1381M. and 1900, dated 21st September and 23rd December 1901, respectively	31,500	4 „	29,269	...		...	1,103
	Ditto	M. G Nos. 1847, dated 5th December 1900, and 247, dated 14th February 1901	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654 M., dated 2nd June 1902, and 997 M., dated 20th August 1902	24,400	4 „	23,581	...		...	819
	Construction of an Office building.	M. G. No. 1087M., dated 19th August 1893	7,000	6	...	7,000		...	...
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781 M., dated 3rd June 1899	37,500	5 „	...	37,500		...	...
		Carried over	72,62,615		85,693 / 20,96,211	1,18,000 / 47,06,000	68,02,211	5,41,420	49,630

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
MADRAS—*contd.*		Brought forward	72,62,615		20,96,211 85,693	47,06,000 1,18,000	68,02,211	5,41,420	[illegible]
Ootacamund Municipalities—*contd.*	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434 M., dated 28th September 1899	1,00,000	5 p.c.	...	1,00,000		...	—
	For plague expenditure.	M. G. F. D. No. 835, dated 11th December 1903, and G. I. telegram No. 208, dated 6th November 1903	1,00,000	4 "	1,00,000	...	4,03,693	1,00,000	—
Palghat do.	Construction of an Office building and a Market and a Slaughter-house.	M. G. Nos. 160M. and 1005M., dated 25th January and 13th June 1892, respectively	17,000	6 "	...	6,000		...	[illegible]
	Additional building for the Victoria College.	M. G. No. 1318 M., dated 11th September 1899	10,000	6 "	...	4,000	10,000	...	[illegible]
Tanjore do.	Water-supply	M. G. No. 1061, dated 10th October 1892	1,90,000	4½ "	1,32,650	...	1,32,650	...	[illegible]
Tellicherry do.	Construction of a Road.	M. G. No. 744, dated 7th August 1893	5,000	4½ "	...	...		...	[illegible]
	Improvement of the Hospital Building.	M. G. No. 1348 M., dated 22nd September 1903	7,000	4 "	7,000	...	7,000	7,000	—
Trichinopoly do.	Water-supply.	M. G. No. 429, dated 9th June 1891	1,00,000	4½ "	70,000	...		...	[illegible]
		M. G. No. 514, dated 11th July 1895	32,000	4½ "	23,467	...		...	[illegible]
		M. G. No. 54, dated 11th January 1899	50,000	4 "	42,870	...		...	[illegible]
		M. G. No. 399 M., dated 20th March 1899	1,58,000	5 "	...	1,58,000		...	[illegible]
		M. G. No. 219M., dated 25th February 1902, and 391M., dated 26th March 1902	26,000	4 "	23,963	...		...	[illegible]
		M. G. No. 1260 M., dated 16th October 1902, and No. 21 M., dated 16th January 1903	23,500	4 "	22,480	...	3,40,780	...	[illegible]
Tuticorin do.	Ditto	M. G. Nos. 933M. and 1271M., dated 1st July and 3rd September 1901, respectively	50,000	4 "	46,575	...		...	[illegible]
...		M. G. Mis. Nos. 1067 and 755M., dated 6th August and 29th May 1903, respectively	7,500	4 "	7,500	...	54,075	7,500	[illegible]
Vaniyambadi do.	For meeting Plague charges.	G. I. F. D. No. 1984A. and M. G. No. 459, dated 12th and 17th April 1902, respectively	13,000	4 "	11,918	...	11,918	...	[illegible]
Vellore do.	For General purposes.	M. G. No. 573 M., dated 23rd April 1902	20,000	4 "	8,000	...	8,000	...	[illegible]
Vizagapatam do.	Water-works	M. G. No. 339M., dated 2nd March 1897	2,10,500	4½ "	1,86,479	...		...	[illegible]
		M. G. No. 40 M., dated 12th January 1901	7,000	4 "	6,267	...		...	[illegible]
		M. G. Nos. 1277 M., dated 22nd October 1892, and 276 M., dated 25th February 1903	36,000	4 "	34,737	...	2,27,483	23,400	[illegible]
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205 and 2817 W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively	61,98,018	4½ "	41,46,052	...	41,46,052	...	[illegible]
Bellary Local Fund Board.	Plague and other Expenditure.	G. I. F. D. No. 119A. and M. G. No. 32, dated 10th and 16th January 1901	50,000	4 "	20,000	...	20,000	...	[illegible]
		Carried over	1,46,73,133		70,71,862	50,92,000	1,21,63,862	6,79,320	[illegible]

ubsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
MADRAS—*concld.*									
		Brought forward	1,46,73,133		70,71,862	50,92,000	1,21,63,862	6,79,320	1,01,949
oimbatore Local Fund Board.	Construction of a new market at Pollachi.	M. G. No. 119, dated 23rd January 1893	16,000	6 p.c.	...	...	...	...	16,000
anjore do. (a)	Extension of Mayaveram-Mutupet Railway.	G. I. No. 110R.P., dated 4th July 1900. P. W. D. Rys. communicated in G. I. No. 3645, dated 21st July 1900.	20,00,000	4 "	...	6,15,700	6,15,700	...	...
		TOTAL MADRAS	1,66,89,133		70,71,862	57,07,700	1,27,79,562	6,79,320	1,17,949
BOMBAY.									
Ahmedabad Cantonment Fund.	For cholera operation.	G. I. Mily. No. 894, dated 25th March 1901, and G. R. No. 2069, dated 12th April 1901	1,822	4 p. c.	1,132	...	1,132	...	352
Hyderabad do.	Erection of a new market.	G. I. F. & C. D. No. 6508A., dated 9th December 1902	10,000	4 "	10,000	...	10,000	...	...
oona Cantonment Fund.	For erecting the Dhobis Ghat.	G. I. Mily. No. 656F., dated 27th February 1900, and No. 6469A, dated 23rd December 1901	42,815	4 "	35,180	...	35,180	...	2,749
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895	1,60,000	4½ "	1,40,873	...	1,40,873	...	3,331
atara do.	Plague purposes.	G. I. F. D. No. 2263A., dated 29th April 1902, and G.I. F. D. No. 2938, dated 26th August 1902, and G. I. F. D. No. 4358, dated 18th December 1902	34,546	4 "	32,687	...	32,687	...	1,859
Bombay Port Trust	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4½ "	2,01,98,875	...		...	5,626
	Purchase of certain Government properties by the Trust.	Ditto	8,44,679	*Nil*	2,38,231	...		...	5,626
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at Wari Bunder.	G. R. No. 137, dated 27th May 1893; G. R. No. 157, dated 16th July 1894.	11,51,000	4 "	...	11,51,000		...	...
	To meet the cost of Bulkoil Installation, Mody Bay Reclamations at Frere Lands Estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897	10,25,000	3½ "	...	10,25,000		...	...
	To meet the repayment of five per cent. Debenture Loans.	G. R. No. 104, dated 25th May 1899; G. R. No. 203, dated 7th November 1899	35,00,000	4 "	...	35,00,000		...	...
			3,54,83,416		2,04,37,106 2,19,872	1,32,18,800 ...	2,19,872	...	19,543

(a) Besides R12,34,720 due by the Board to Government on account of expenditure incurred by Government on the Mayavaram-Mutupet Railway before its transfer to the District Board (G. I. P. W. D. No. 295 A. R., dated 1st May 1890).

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	Amount owing on 31st March 1904. To the Public.	Amount owing on 31st March 1904. Total.	Transactions during 1903-1904. Borrowed.	Transactions during 1903-1904. Repaid.
			R		R	R	R	R	R
BOMBAY—*contd.*		Brought forward	3,54,83,416		2,19,872 2,04,37,106	... 1,32,18,800	2,19,872	...	19,54
Bombay Port Trust—*contd.*	Dock Extension Works.	G. I. F. D. No. 4484, dated 4th December 1886; G. R. No. 506, dated 16th December 1886; C. G. No. 164, dated 22nd April 1887; G. I. F. D. No. 3457, dated 27th June 1888; G. I. F. D. No. 6914, dated 31st December 1888; G. I. F. D. No. 604, dated 5th February 1890; G. I. F. D. No. 4511, dated 18th September 1890; G. I. F. D. No. 3635, dated 28th August 1891; G. I. F. D. No. 3298A., dated 9th August 1892	96,00,000	4 p. c.	90,86,226	...		...	...
		G. I. F. D. No. 3678A., dated 23rd August 1893; G. I. F. D. No. 248A., dated 16th January 1895; G. I. F. D. Nos. 1008A., dated 4th March 1896, and 4489A., dated 9th October 1897	96,00,000	3½ „	5,47,098	...		...	...
		G. I. F. D. No. 3240A., dated 29th July 1896; G. R. No. 171, dated 11th August 1896	96,00,000	3 „	1,66,801	...		...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 48, dated 9th February 1883, and G. R. No. 248, dated 23rd September 1892	76,00,000	4 „	...	75,96,876		...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 „	...	10,00,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. No. 144, dated 3rd August 1900	25,00,000	4 „	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902	13,50,000	4 „	...	13,50,000			...
	Ditto	G. R. No. 102, dated 24th August 1903	16,00,000	4 „	...	16,00,000	5,75,02,907	16,00,000	...
Bombay Improvement Trust.	For the execution of Board's schemes for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902	30,00,000	4 „	...	30,00,000		...	...
		G. R. P. D. No. 3377, dated 29th June 1903	60,00,000	4 „	...	60,00,000	1,70,00,000	60,00,000	...
		Carried over	9,53,33,416		3,04,57,103	4,42,65,676	7,47,22,779	76,00,000	1

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	9,53,33,416		3,04,57,103	4,42,65,676	7,47,22,779	76,00,000	19,543
BOMBAY—*contd.*									
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590M., dated 28th October 1885; G. R. No. 27, dated 7th January 1886	7,11,500	4½ p. c.	4,70,202	...		...	21,562
		G. I. No. 1427, dated 17th June 1886; G. R. No. 375 C. W./1096, dated 1st July 1886	15,50,000	4½ "	11,37,948	...		...	42,029
	Improvement and Extension of the Wharf Accommodation for native vessels; dredging the approaches of the native Jetty.	G. R. No. 1154, dated 27th March 1884	10,00,000	5 "	...	1,25,000		...	10,000
	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively	20,00,000	4 "	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively	13,00,000	4 "	...	13,00,000		...	...
	Construction of a Native village at Keamari.	G. R. No. 204, dated 8th November 1900.	2,00,000	4 "	...	2,00,000		...	...
...	Construction of Plinter's and re-arrangement of lines in the Keamari yard and for providing additional Engine boiler power at Keamari.	G. R. No. 67, dated 27th May 1903	4,50,000	4 "	...	4,50,000	56,83,150	4,50,000	...
...edabad ...nicipal-ity.	Carrying out a part of the Water-supply scheme and paying off the existing Loans.	G. R. No. 3513, dated 26th December 1887	3,00,000	5 "	...	2,68,800		...	54,400
		G. R. No. 1449, dated 14th May 1888	1,00,000	5 "	...				
	Water and Drainage Works.	G. R. Nos. 300 and 559, dated 29th January and 18th February 1890, respectively	4,50,000	4½ "	2,19,807	...		...	10,783
	Water-works.	G. R. No. 3553, dated 19th August 1889	3,00,000	5 "	...	1,32,108		...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890	51,000	5 "	...	41,208		...	...
	Making House connections with Drainage.	G. R. No. 1874, dated 17th August 1893	20,000	4½ "	...	20,000		...	...
					2,19,807	4,62,116			
		Carried over	10,37,65,916		3,20,65,253	4,83,40,676	8,04,05,929	80,50,000	1,58,317

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY—*contd.*		Brought forward	10,37,65,916		3,20,65,253 / 2,19,807	4,83,40,676 / 4,62,116	8,04,05,929	80,50,000	1,58,317
Ahmedabad Municipality—*contd.*	Drainage extension-works.	G. R. No. 3466, dated 4th October 1893	2,00,000	4½ p. c.	...	2,00,000	8,04,05,929	...	...
		G. R. No. 2080, dated 1st May 1899.	8,00,000	4¼ „	...	5,95,000		3,00,000	...
	To pay off a portion of Government Loan.	G. R. No. 2782, dated 19th August 1896	1,00,000	4¼ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897	65,000	4¼ „	...	65,000	16,41,923	...	...
Ahmednagar Municipality.	For improvement of Water-works	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C. No. 5011A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901	1,22,885	4½ „	1,22,885	...		...	...
	Water-works.	G. R. F. D. Nos. 4671 and 5011A., dated 12th December and 15th October 1901, respectively	15,836	4½ „	15,836	...		...	...
	[illegible] gue operations	G. I. F. C. Nos. 5011-A. and G. R. F. D. 4671, dated 15th October and 12th December 1901, respectively	6,110	4 „	6,110	...	1,44,831	...	...
Alibag do.	For Plague operations	G. I. F. D. No. 4890A., dated 28th September, 1900, and G. R F. D. No. 4660, dated 15th October 1900	10,000	4 „	7,461	...	7,461	...	[illegible]
Bandra do.	Construction of Water-works.	G. R. F. D. Nos. 1360, 184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	70,000	4½ „	59,378	...		...	[illegible]
	For Plague operations	G. I. F. D. No. 4926A., dated 9th November 1898, and G. R. F. D. No. 511, dated 1st February 1899	12,800	4 „	...	...		...	[illegible]
	Water-works.	G. R. F. D Nos. 1233 dated 30th March, and 2148, dated 23rd June 1903, respectively.	20,000	4 „	20,000	...	79,378	20,000	...
Belgaum d.	For Plague operations.	G. I. F. & C. D. No. 2263A., dated 29th April 1902	20,277	4 „	7,876	...	7,876	...	6,497
Bhingar do.	For Famine Relief purposes.	G. I. F. D. No. 2413A, dated 16th May 1900; G. R. F. D No. 2336, dated 22nd May 1900	1,000	*Nil.*	...	...		...	[illegible]
	Plague purposes	G. I. F. & C. D. No. 3575A., dated 30th June 1902, and G. R. F. D. No. 2715, dated 6th August 1902	3,500	4 p. c.	3,500	...	3,500	...	...
Bhiwandi do.	For Plague operations	G. R. F. D. No. 3080, dated 10th May 1898	2,000	4 „	...	...		...	[illegible]
Bombay do.	Construction of the Vehar Lake and Water-works.	G. R. F. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894	37,30,053	4 „	24,42,356	...		...	[illegible]
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885.	44,00,000	5 „	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	4,50,000	4 „	...	4,50,000		...	...
		Carried over	11,37,95,377		24,42,356 / 3,25,28,106	41,89,000 / 4,97,62,792	8,22,90,898	83,70,000	[illegible]

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward .	11,37,95,377		3,25,28,106 / 24,42,356	4,97,62,792 / 41,89,000	8,22,90,898	83,70,000	1,89,248
BOMBAY—*contd.*									
Bombay Municipality—*contd.*	Tansa Water-works.	G. R. No. 561, dated 12th February 1886; G. R. No. 1008, dated 16th March 1886; G. R. No. 1930, dated 31st May 1886; G. R. No. 2876, dated 21st September 1887; G. R. No. 3978, dated 21st July 1888; G. R. No. 4198, dated 8th October 1889; G. R. No. 3392, dated 23rd August 1890; G. R. No. 3262, dated 15th September 1891	1,47,00,000	5 p.c.	...	1,47,00,000		...	...
	Construction of Drainage and Water-works.	G. R. No. 2951, dated 28th September 1878 .	26,94,000	5 "	...	16,32,500		...	94,500
		G. R. No. 873, dated 16th March 1888 .	12,00,000	5 "	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888 .	7,00,000	5 "	...	7,00,000		...	...
	Construction of Markets and Roads, Drainage and Water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 .	10,08,875	5 "	...	10,08,500		...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890 .	2,48,000	5 "	...	2,48,000		...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 .	35,00,000	5 "	...	35,00,000		...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 .	8,00,000	5 "	...	8,00,000		...	...
	Repayment of balances of Government Consolidated Loan.	G. R. G. D. No. 1989, dated 6th June 1893 .	42,00,000	4 "	...	42,00,000		...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. G. D. No. 809, dated 3rd March 1894, and No. 3764, dated 8th October 1894, respectively .	23,25,000	4 "	...	23,25,000		...	...
	Construction of a Sewerage at Wari Bunder Roads, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895; G. R. No. 883, dated 22nd February 1896; G. R. No. 2320, dated 3rd June 1899 .	15,75,000	(a)	...	15,75,000		...	...
	Construction of Sewerage, Water and other Sanitary Works.	G. I. F. D. No. 3841 A., dated 28th August 1897; G. I. F. D. Tele., dated 26th July 1898; G. R. No. 2320, dated 3rd June 1899	25,00,000	4 p.c.	...	25,00,000		...	...
		G. R. No. 4960, dated 5th September 1898; G. R. No. 2320, dated 3rd June 1899	19,25,000	4 "	...	19,25,000		...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898; G. R. No. 2540, dated 16th June 1899 .	20,00,000	4 "	...	20,00,000		...	...
		Carried over .	15,31,71,252		24,42,356 / 3,25,28,106	4,25,03,000 / 4,97,62,792	8,22,90,898	83,70,000	2,83,748

(a) R10,00,000 with interest at 3½ per cent., and R5,75,000 at 4 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	15,31,71,252		3,25,28,106 / 24,42,356	4,97,62,792 / 4,25,03,000	8,22,90,898	83,70,000	2,83,748
BOMBAY—*contd.*									
Bombay Municipality—*contd.*	Construction of certain Sewerage and other Water-works.	G. of I's. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901	24,75,000	4 p. c.	...	24,75,000	4,74,20,356	3,75,000	...
Bulsar do.	Plague operations.	G. R. Nos. 2359A., 2491, and 782, dated 25th May and 8th June 1897 and 18th February 1898, respectively	35,000	4 "	12,982	...	12,982	...	1,815
Dakor do.	Ditto	G. I. F. D. No. 2545, dated 2nd June 1899, and G. R. No. 2595, dated 2nd June 1900	8,000	4 "	2,281	...	2,281	...	1,848
Dharwar do.	For Plague expenditure.	G. R. No. 1535, dated 26th March 1900; G. R. No. 2419, dated 22nd May 1900; G. R. No. 1316, dated 29th March 1901	40,000	4 "	29,876	...	29,876	...	5,927
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893	2,50,000	4½ "	2,02,849	...	2,02,849	...	5,071
Godhra do.	Improvement of Roads, etc., in the City.	G. R. Nos. 2143 and 2985, dated 3rd June and 6th August 1889, respectively	10,000	5 "	3,793	...	3,793	...	584
Hubli do.	Construction of Water-works for the Town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	2,42,000	4½ "	2,07,043	...		...	5,787
...	For Plague operations.	G. I. F. D. No. 2245A., dated 16th May 1898, and G. R. No. 2585, dated 9th June 1898	50,000	4 "	...	...	2,07,043	...	14,033
Hyderabad do.	Improving and Supplementing the Water-supply	G. R. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898	1,15,500	5 "	...	23,500		...	[illegible]
	Ditto.	G. R. No. 5972, dated 9th December 1899	1,26,000	6 "	...	1,26,000	1,49,500	...	...
Igatpuri do.	Plague purposes.	G. I. F. & C. D. No. 2323 A., G. R. F. D. No. 1939, dated 30th April and 5th June 1903, respectively, and 1901, dated 30th May 1904	3,566	4 "	3,566	...	3,566	3,566	...
Ilkal do.	For Plague operations.	G. I. F. D. No. 2081-A., dated 30th April 1900; G. R. No. 2549, dated 31st May 1900; G. R. No. 4951, dated 8th November 1900	3,500	4 "	1,439	...	1,439	...	[illegible]
Junner do.	Construction of a Tank for the Water-supply of the Town.	G. R. No. 963, dated 17th March 1883	33,000	5 "	...	5,000	5,000	...	...
		Carried over	15,65,62,818		3,54,34,291	9,48,95,292	13,03,29,583	87,48,566	[illegible]

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY—*contd.*		Brought forward .	15,65,62,818		3,54,34,291	9,48,95,292	13,03,29,583	87,48,566	3,21,130
Karachi Municipality.	For the following works of public utility :— Water-works Extension. Boulton Market. Empress Market. Light-Tram-way. Victoria Museum	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	2,35,500		...	4,000
	Drainage Works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ ,,	...	6,00,000		...	...
	Construction of a new Reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 ,,	...	1,00,000		...	...
	For Plague operations.	G. R. No. 2585, dated 1st June 1900 . .	4,00,000	5 ,,	...	4,00,000	13,35,500	...	...
Karad do.	Ditto .	G. I. F. C. D. No. 2883A., G. R. F. D. No. 3090, dated 12th June and 3rd July 1900, and G. R. F. D. 2403, dated 11th July 1902 .	11,000	4 ,,	9,241	...	9,241	...	1,759
Malegaon do.	Ditto .	G. R. No. 3731, dated 9th August 1899 . . .	10,000	4 ,,	4,911	...	4,911	...	1,828
Mhasvad do.	Construction of a School-house.	G. R. Nos. 1534 and 240, dated 11th May and 22nd January 1895, respectively . . .	1,500	4½ ,,	787	...	787	...	124
Nargund do.	For Plague operations.	G. R. No. 4783, dated 11th October 1899 . . .	1,000	4 ,,	...	...		...	214
Nasik do.	Ditto .	G. I. F.D. No. 3139 A., dated 16th July 1898, and G. R. No. 5151, dated 10th November 1898 . . . G. I. F. C. D. No. 2263A., dated 29th April 1902, and G. R. F. D. No. 4357, dated 18th December 1902 . .	50,000	4 ,,	29,393	...	29,393	...	4,958
Panvel do.	Water-works	G. R. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 12th December 1892, respectively .	59,000	4½ ,,	45,632	...		...	1,500
	Plague operations.	G. I. F. C. No. 4041A., dated 8th August 1900, embodied in G. R. F. D. No. 4092, dated 5th September 1900, and G. R. F. D. No. 976, dated 5th March 1902	14,000	4 ,,	10,206	...	55,838	...	3,566
Pen do.	Distribution of water-pipes throughout the town.	G. R. No. 123, dated 13th January 1885 . . .	10,000	6 ,,	...	...		...	500
Poona do.	For Plague expenditure.	G. I. F. D. No. 2294A. and G. R. No. 2431, dated 21st May and 2nd June 1897, respectively	25,000	4 ,,		...		...	2,504
	Drainage scheme.	G. I. F. C. No. 4917A., dated 20th September 1901, embodied in G. R. G. D. No. 5603, dated 1st October 1901, and G. R. F. D. No. 1930, dated 26th May 1902	25,000	4 ,,	25,000	...		1,173	...
	Plague purposes.	G. I. F. C. D. No. 2263A., dated 29th April 1902, and G. R. F. D. No. 2938, dated 26th August 1902 . .	2,69,661	4 ,,	2,59,649	...	2,84,649	...	12
Roha Ashtami do.	Plague operations.	G. I. F. C. No. 2388A. and G. R. F. D. No. 1982, dated 5th May and 31st May 1902 . . .	2,500	4½ ,,	1,105	...	1,105	...	827
Rajpura do.	Water-works at Khodwalla	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	12,000	6 ,,	...	10,500	10,500	...	...
		Carried over .	15,86,53,479		3,58,20,215	9,62,41,292	13,20,61,507	87,49,739	3,42,922

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	15,86,53,479		3,58,20,215	9,62,41,292	13,20,61,507	87,49,739	3,42,[illegible]
BOMBAY—*contd.*									
Ranebennur Municipality.	Plague operations.	G. I. F. C. No. 3219A., dated 13th June 1901, and G. R. F. D. No. 2585, dated 3rd July 1901	2,000	4 p. c.	248	...	248	...	458
Ratnagiri City do.	Nachna Water-works.	G. R. No. 3346, dated 6th November 1880	30,000	6¾ "	...	16,750		...	...
		G. R. No. 2632, dated 31st July 1884	15,000	5 "	...	15,000		...	...
	Plague operations.	G. I. F. D. No. 473A., dated 27th January 1900; G. R. No. 706, dated 9th February 1900	3,000	4 "	1,691	...	33,441	...	750
Sangamner do.	For Relief to Weavers.	G. I. F. D. No. 2415A., dated 16th May 1900; G. R. No. 2335, dated 22nd May 1900, and G. R. No. 2791, dated 11th July 1900	5,000	*Nil*	...	...		...	186
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881	3,00,000	(*a*)	...	1,08,825		...	9,739
	Ditto	G. I. F. C. No. 3936A. and G. I. F. D. No. 4026, dated 3rd August and 31st August 1900, and G. R. F. D. No. 928, dated 1st March 1902	45,000	4 "	42,843	...	1,60,206	...	[illegible]
Do. Suburban do.	For Plague purposes.	G. I. F. D. No. 4420A., dated 31st August 1900, and G. R. No. 4253, dated 19th September 1900	10,000	4 "	8,538	...		...	[illegible]
Sholapur do.	Ditto	G. R. No. 3721, dated 28th August 1898	45,000	5 "	...	45,000		...	-
		G. I. F. D. No. 3437A., dated 6th August and G. R. No. 3721, dated 28th August 1898	55,000	4 "		...		...	[illegible]
		G. I. F. D. No. 4028A., dated 10th August 1900	50,000	6 "	...	50,000		...	-
	For purchasing a new pumping engine for the Municipal water-works.	G. R. F. D. No. 722 and 1249, dated 22nd February and 31st March 1904 respectively	45,000	4 "	45,000	...	1,40,000	45,000	-
Sinnar do.	Plague purposes.	G. I. F. D. No. 2381A., dated 17th May, and G. R. No. 2702, dated 7th June 1900	6,500	4 "	3,261	...	3,261	...	
Sirur do.	Ditto	G. I. F. D. No. 5642A., dated 8th November 1900, and G. R. No. 5275, dated 29th November 1900	5,000	4 "	3,267	...	3,267	...	
Sukkur do.	Construction of Water-works.	G. R. No. 3707, dated 24th October 1893	2,00,000	5 "	...	2,00,000		...	
		G. R. No. 3162, dated 13th September 1895	1,00,000	5 "	...	1,00,000		...	
	For Plague operations.	G. I. F. D. No. 2885A, dated 30th June 1897, and G. R. No. 3091, dated 15th July 1897	1,00,000	4 "	...	...	3,00,000	...	
Surat do.	Widening the Roads in the localities devastated by fire.	G. R. No. 4367, dated 30th October 1890	2,00,000	5½ "	...	60,000		...	
	Construction of Water-works.	G. R. No. 2960 dated 4th September 1896	6,00,000	4 "	...	3,56,500		...	
	For meeting Plague charges.	G. R. No. 2568, dated 8th June 1898	1,50,000	5 "	...	65,000	4,81,500	...	
Talegaon do.	Construction of Water-works.	G. R. No. 227, dated 24th January 1883	28,500	5 "	...	21,062	21,062	...	
Ditto	Ditto	G. R. No. 1028, dated 20th April 1887	4,700	5 "					
		Carried over	16,06,53,179		3,59,25,063	9,72,79,429	13,32,04,492	87,94,739	

(*a*) From 5½ to 7 per cent.

Subisdiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	16,06,53,179		3,59,25,063	9,72,79,429	13,32,04,492	87,94,739	4,36,772
BOMBAY—*concld.*									
Thana Municipality.	Widening the Bazar Road and repairing the dam of the Pokram reservoir.	G. R. F. D. Nos. 2619 and 4622, dated 5th July and 10th December 1901 respectively	10,000	4 p. c.	3,801	...	3,801	...	1,057
Uran do.	Plague purposes.	G. I. F. C. D. No. 6833A., dated 22nd December 1902, and G. R. F. D. No. 534, dated 10th February 1903	8,000	4 „	7,353	...	7,353	...	647
Vita do.	Plague operations.	G. I. F. D. No. 5190A., dated 15th October 1900; G. R. No. 5541, dated 14th December 1900, and G. R. No. 914, dated 2nd March 1901.	1,000	4 „	112	...	112	...	288
Wai do.	Plague purposes.	G. I. F. D. No. 7241-A., dated 30th November 1903 and G. F. D. No. 128 dated 13th January 1904	2,963	4 „	2,963	...	2,963	2,963	...
		Total Bombay	16,06,75,142		3,59,39,292	9,72,79,429	13,32,18,721	87,97,702	4,38,764

APPENDIX E.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1903-1904.

STATEMENT

OF

LOANS RAISED UNDER THE GUARANTEE OF GOVERNMENT

TO END OF

1903-1904.

CONTENTS.

ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1903-1904.

		Amount on 31st March 1904.
		£
Loans raised by Native States, Local Authorities and other Public Bodies		2,119,755
Capital raised by Railway Companies for expenditure on State and other Railways—		
	£	
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	22,684,999	
Capital in respect of which guarantee for interest and repayment of Capital has been given	28,430,100	
Debentures raised through Companies for outlay on purchased Railways	6,800,300	57,915,399
TOTAL £		60,035,154

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES and OTHER PUBLIC BODIES to end of 1903-1904.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
INDIA, GENERAL									
Rajputana.									
1. Marwar Durbar . . .	From Mysore Durbar.	Construction of Balotra Shadipali Railway.	25,50,000	G. I., Foreign Department, No. 228-I. B., dated 24th January 1899.	1898	4 per cent.	1908	25,50,000	Interest guaranteed.
Central India.									
2. Ajaigarh State . . .	From Gwalior State.	Famine and administrative purposes.	2,52,000	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 "	1908	92,646	Principal and Interest guaranteed.
3. Dewas State (Senior Branch) .	Ditto .	Ditto .	2,00,000	G. I., Foreign Dept., No. 114-I. A., dated 6th January 1900.	1900	4 "	1918	1,75,000	Ditto.
Ditto (do.) .	From Indore Durbar	Ditto .	1,00,000	G. I., Foreign Dept., No. 2287-I. A., dated 11th June 1901.	1901	4 "	1911	1,00,000	Ditto.
4. Ditto (Junior Branch) .	From Gwalior State.	Ditto .	2,00,000	G. I., Foreign Dept., No. 224-I. A., dated 11th January 1900.	1900	4 "	1910	1,75,000	Ditto.
Ditto (do.) .	From Indore Durbar	Ditto .	2,00,000	G. I., Foreign Dept., Nos. 2287-I. A. and 956-I. A., dated 11th June 1901 and 7th March 1902, respectively.	1901 & 1902	4 "	1920	2,00,000	Ditto.
5. Diwan Pahar Singh and Kumet Singh, Hissedar Bijna.	From Gwalior State.	Ditto .	1,500	G. I., Foreign Dept., No. 3888-I.A., dated 27th December 1896.	1897	4 "	1907	563	Ditto.
6. Gaurihar State . . .	Ditto .	Ditto .	25,000	G. I., Foreign Dept., No. 3888-I.A., dated 27th December 1896.	"	4 "	1908	11,366	Ditto.
7. Jaora State . . .	Ditto .	Ditto .	3,25,000	G. I., Foreign Dept., No. 951-I. A., dated 22nd February 1900.	1900	4 "	1906	1,75,000	Ditto.
8. Jhabua State . . .	Ditto .	Ditto .	1,00,000	G. I., Foreign Dept., No. 3530-I. A., dated 29th November 1899, and G. I., Finance and Commerce Dept., No. 5427-A., dated 29th November 1899.	"	4 "	1909	65,000	Ditto.
9. Jigni State	Ditto .	Ditto .	20,500	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 "	1911	12,580	Ditto.
10. Jobat State	Ditto .	Ditto .	25,000	G. I., Foreign Dept., No. 58-I. A., dated 5th January 1900.	1900	4 "	1907	25,000	Ditto.
11. Karaudia Thakurate . .	Ditto .	Ditto .	5,000	G. I., Foreign Dept., No. 1091-I.A., dated 2nd March 1900.	"	4 "	1904	1,500	Ditto.
Carried over . {			14,54,000 25,50,000					10,33,655 25,50,000	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			25,50,000 14,54,000					25,50,000 10,33,655	
INDIA GENERAL—*contd.*									
Central India—contd.									
12. Naigawan Rebai State	From Gawalior State	Famine and administrative purposes.	6,000	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 per cent	1904	952	Principal and interest guaranteed.
13. Pathari State	From Indore Durbar	Ditto	15,000	G. I., Foreign Dept., No. 1648-I. A., dated 25th April 1902.	1902	4 "	1911	13,600	Ditto.
14. Piploda Thakurate	From Gwalior State	Ditto	75,000	G. I., Foreign Dept., Nos. 719-I. A., and 2679-I. A., dated 8th February 1900 and 20th June 1900, respectively.	1900	4 "	1908	51,000	Ditto.
15. Rutlam State	Ditto	Ditto	1,00,000	G.I., Foreign Dept., No. 2679-I.A., dated 20th June 1900.	1900 & 1901	4 "	1906	75,000	Ditto.
16. Sailana State	Ditto	Ditto	1,00,000	G. I., Foreign Dept., Nos. 3530-I. A. and 2679-I. A., dated 29th November 1899 and 20th June 1900, respectively, and G. I. Finance and Commerce Dept., No. 5427-A., dated 29th November 1899.	1900	4 "	1910	72,000	Ditto.
17. Sohawal Durbar	Ditto	Ditto	15,000	G. I., Foreign Dept, No. 3888-I. A., dated 27th December 1896.	1897	4 "	1908	5,000	Ditto.
Ditto	Ditto	Ditto	7,000	G. I., Foreign Dept., No. 265-I.A., dated 13th January 1900.	1900	4 "	1909	4,300	Ditto.
Total Central India			17,72,000					12,55,507	
TOTAL INDIA GENERAL.			43,22,000					38,05,507	
Do. converted into £ at Rs. 15=£ 1			£ 288,134					£ 253,700	
BENGAL.			R					R	
1. Barramba State	From Dhenkanal State.	Marriage of the Chief and settlement of lands in the State.	9,000	G. O. No 2586 P., dated 22nd December 1903.	1903-4	6 "	In two years.	5,000	Ditto.
2. Nayagarh State	Ditto	Marriage of the Chief	15,000	G. O. No. 1096 P., dated 4th April 1903.	"	6 "	1904-5	15,000	Ditto.
TOTAL BENGAL			24,000					20,000	
Do. converted into £ at Rs. 15=£ 1			£ 1,600					£ 1,334	

BOMBAY.

BOMBAY.

NATIVE STATES.

Kathiawar Agency.

I.—Jhalavad Prant.

			R					R	
1. Bhaskar-rao Vithal and his sons, Talukdars of Vithalgudh.	From private persons	Maintenance and administrative purposes.	25,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½ „	In five years.	5,000	Ditto.
2. Jhala Jaswantsinh Sivasinh of Palali.	Ditto.	Maintenance of themselves and their people.	180	Ditto .	„	7½ „	In three years.	180	Ditto.
3. Jhala Prabhatsinh Harbhamji and others, shareholders of Bhalgamda.	Ditto .	Maintenance and administrative purposes.	1,105	Ditto .	„	6 „	In six years.	150	Ditto.
4. Khachar Bhoj Desa of Anandpur.	Ditto .	Ditto .	6,000	Ditto .	1899	6 „	In four years.	4,000	Ditto.
5. Khachar Jethsur Mausur of Anandpur.	Ditto .	Maintenance of themselves and their people.	9,000	Ditto .	„	7½ „	In ten years.	9,000	Ditto.
Ditto ditto .	Ditto .	Ditto .	2,500	Ditto .	1901	7½ „	In eight years.	2,500	Ditto.
6. Khachar Ladha Giga, a minor, through his mother Devabai, and Khachar Alak Dhan of Kumbhara.	Ditto .	Maintenance and administrative purposes.	900	Ditto .	1900	6 „	In one year.	900	Ditto.
7. Khavads Vala Vira Jhina Rana and Bholea Punja, of Sudamda Dharwalpur.	Ditto .	Ditto .	3,000	Ditto .	„	7½ „	In four years.	1,000	Ditto.
8. Laxman Mulu of Paliyad .	Ditto .	Ditto .	3,300	Ditto .	„	7½ „	Do.	1,300	Ditto.
9. Malek Hamir Muja Dosabhai and others, Bhayats of Mira under Vanode.	Ditto .	Ditto .	7,500	Ditto .	„	7½ „	In ten years.	5,500	Ditto.
10. Malek Rasulkhanji, Jaferkhanji, Dasda Talukdar.	Ditto .	Ditto .	21,000	Ditto .	„	7½ „	In seven years.	13,700	Ditto.
11. Rana Jemabhai Ramabhai and Prabhatsing Dhirabhai of Samla.	Ditto .	Ditto .	925	Ditto .	„	7½ „	In six years.	775	Ditto.
12. Rana Jhamsinh Hamirsinh of Vana.	Ditto .	Maintenance of themselves and their people and administration charges.	5,001	Ditto .	„	7½ „	1903-4	1	Ditto.
13. Rana Sardarsinh Udesinh of Vadode.	Ditto .	Maintenance of themselves and their people.	800	Ditto .	„	6 „	In eight years.	700	Ditto.
Carried over .			86,211					44,706	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward .			86,211					44,706	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
I.—Jhalavad Prant—contd.									
14. Sayla State	From private persons	. Maintenance of the people and administration charges.	1,05,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	6½ per cent.	1910-11	1,05,000	Principal and interest guaranteed.
15. Thakor Prathiraj Sablaji of Jhinjuvada.	Ditto .	Maintenance and administrative purposes.	4,001	Ditto .	"	7½ "	In five years.	1,400	Ditto.
Total Jhalavad Prant .			1,95,212					1,51,106	
II.—Sorath Prant.									
16. Bantwa Babi Rustom Khanji, Talukdar.	Ditto .	Ditto .	19,000	Ditto .	"	7½ "	In nine years.	16,000	Ditto.
17. Kotila Jetmal Champraj of Dedan.	Ditto	Ditto .	10,000	Ditto	"	7½ "	In seven years.	5,050	Ditto.
18. Sardargadh	Ditto .	Ditto .	55,000	Ditto .	"	7½ "	1910-11.	41,125	Ditto.
19. Vala Ala Bhima of Jetpur .	Ditto	Ditto .	64,000	Ditto .	"	7½ "	In ten years.	45,000	Ditto.
20. Vala Bawa Jaga of Moti Garamli.	Ditto .	Ditto .	670	Ditto .	"	6 "	In one year.	548	Ditto.
21. Vala Bhima Valera of Jetpur .	Ditto .	Ditto .	33,000	Ditto .	"	7½ "	In seven years.	23,475	Ditto.
22. Vala Devait Ram of Bhath .	Ditto .	Ditto .	327	Ditto .	1899	6 "	In one year.	128	Ditto.
23. Vala Devdan Mulu of Charkha.	Ditto .	Ditto .	777	Ditto .	"	6 "	Do.	777	Ditto.
24. Vala Ebhal Golan, guardian of Vala Punja and Giga Vikamshi of Charkha.	Ditto	Ditto .	1,200	Ditto .		6 "	In ten years.		Ditto.

25. Vala Hamir Hathia, Talukdar of Halaria.	Ditto .	Ditto .	4,401	Ditto .	1900	7½	„	In six years.	4,401	Ditto.
26. Vala Jivna Mulu of Charkha .	Ditto .	Ditto .	777	Ditto .	1899	6	„	In one year.	618	Ditto.
27. Vala Kala Bhan of Jetpur .	Ditto .	Ditto .	25,000	Ditto .	1900	7½	„	In ten years.	22,674	Ditto.
28. Vala Nagdan and Jetha Unad of Charkha.	Ditto .	Ditto .	1,450	Ditto .	1899	6	„	In one year.	1,338	Ditto.
29. Vala Naja and Vira Bhoja of Charkha.	Ditto .	Ditto .	557	Ditto .	„	6	„	Do. .	37	Ditto.
30. Vala Naja Mamanja of Jetpur (Now Unad Valora and Giga Rana of Chital).	Ditto .	Ditto .	13,000	Ditto .	1900	7½	„	In ten years.	12,000	Ditto.
31. Vala Punja Bhima of Charkha	Ditto .	Ditto .	300	Ditto .	1899	6	„	In one year.	240	Ditto.
32. Vala Punja Jaita of Mouvel .	Ditto .	Ditto .	500	Ditto .	1900	6	„	Do.	500	Ditto.
33. Vala Sadul and Harsur Moka of Charkha.	Ditto .	Ditto .	2,172	Ditto .	1899	6	„	Do.	1,779	Ditto.
34. Vala Unad Mansur of Khejadia.	Ditto .	Ditto .	1,100	Ditto .	„	6	„	Do.	745	Ditto.
35. Vala Vajsur Valera of Bagosra	Ditto .	Ditto .	40,000	Ditto .	1900	7½	„	In ten years.	37,800	Ditto.
Ditto ditto .	Ditto .	Ditto .	7,500	Ditto .	„	7½	„	In five years.		
36. Valas Godad and Vajsur Punja of Jetpur.	Ditto .	Ditto .	60,000	Ditto .	„	7½	„	In ten years.	52,500	Ditto.
Total Sorath Prant			3,40,731						2,67,679	
III.—Halar Prant.										
37. Bapubhai Jivanji and others of Sisang Chandli.	Ditto .	Maintenance of their family and other people.	1,118	Ditto .	1900	7½	„	In two years.	570	Ditto.
38. Bapubhai Mamdabhai of Amrapur.	Ditto .	Famine and administrative purposes.	525	Ditto .	„	7½	„	In five years.	525	Ditto.
Carried over .			1,643						1,095	
			5,35,943						4,18,765	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			5,35,913					4,18,765	
BOMBAY—*contd.*			1,643					1,095	
Kathiawar Agency—*contd.*									
III.—Halar Prant—contd.									
39. Bhimji Keshavji of Sisang Chandli.	From private persons	Maintenance of family.	105	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1903.	1900	7½ per cent.	To be repaid from the produce of Jiras.	105	Principal and interest guaranteed.
40. Bhurji Pragji of Vadali	Ditto	Maintenance and administration charges.	3,000	Ditto	"	7½ "	In four years.	1,000	Ditto.
41. Chandrasingji Labhaji of Sisang Chandli.	Ditto	Maintenance of family and other people.	1,001	Ditto	"	7½ "	In three years.	1,001	Ditto.
42. Gadka Taluka	Ditto	Maintenance and administration charges.	20,000	Ditto	"	7½ "	In eight years.	17,000	Ditto.
43. Gagubhai and Jethabhai, shareholders of Virva.	Ditto	Ditto	2,200	Ditto	"	7½ "	In five years.	695	Ditto.
44. Gavridad Taluka	Ditto	Famine and administrative purposes.	20,000	Ditto	"	7½ "	In seven years.	12,000	Ditto.
45. Harisinh Ramji, Kotda Nayani Talukdar.	Ditto	Maintenance of family and other people.	1,525	Ditto	"	7½ "	In three years.	550	Ditto.
Ditto ditto	Ditto	Ditto	1,025	Ditto	"	7½ "			
46. Jadeja Bawaji Viraji of Vadali	Ditto	Maintenance and administration charges	3,500	Ditto	"	7½ "	In six years.	1,588	Ditto.
Ditto ditto	Ditto	Ditto	500	Ditto	"	7½ "	In five years.		
47. Jadeja Bhanabhai Keshrisinh, shareholder of Mawa Vajdi.	Ditto	Famine and administrative purposes.	2,500	Ditto	"	7½ "	In ten years.	1,869	Ditto.

48. Jadeja Bhavani Sinh Motibhai, shareholder of Sisang Chandli.	Ditto	Ditto	95	Ditto	"	7½	"	In two years.	76	Ditto.
49. Jadeja Bhawabhai Muluji and others of Dhrafa.	Ditto	Ditto	282	Ditto	"	7½	"	In three years.	282	Ditto.
50. Jadeja Bhawbha and Vajubha Ratansinh of Kalandi under Mengni.	Ditto	Maintenance of family and payment of Government dues.	600	Ditto	"	7½	"	In four years.	450	Ditto.
51. Jadeja Dewaji Rambhai Mulgirasia of Jhileria under Khirasra.	Ditto	Maintenance of family, payment of Government dues and other administration charges.	425	Ditto	"	7½	"	Do.	425	Ditto.
52. Jadeja Dowlatsing Viraji and Rahubhai Udesinh of Dewalia under Bhadwa.	Ditto	Maintenance of their family and other people.	3,000	Ditto	"	7½	"	In eight years.	1,000	Ditto.
53. Jadeja Govindji and Rasabhai Amarsinh of Mawa and Vajdi.	Ditto	Maintenance and administration charges.	700	Ditto	"	7½	"	In four years.	700	Ditto.
54. Jadeja Harisingji of Lodhika	Ditto	Ditto	25,000	Ditto	"	7½	"	In seven years.	22,070	Ditto.
55. Jadeja Jesingji Motibhai of Sisang Chandli.	Ditto	Famine and administrative purposes.	66	Ditto	"	7½	"	In three years.	56	Ditto.
56. Jadeja Jorsinh and Ramabhai Bhawansinhji, of Campa Beda under Mengni.	Ditto	Ditto	200	Ditto	"	7½	"	In four yars.	144	Ditto.
57. Jadeja Kalubha and Bhimabhai Sablaji of Dhrafa.	Ditto	Ditto	140	Ditto	"	7½	"	In two years.	140	Ditto.
58. Jadeja Kasubha Radhubha of Sisang Chandli.	Ditto	Ditto	180	Ditto	"	7½	"	In four years.	71	Ditto.
59. Jadeja Madhavsing Jethaji of Sisang Chandli.	Ditto	Maintenance and administration charges.	200	Ditto	"	7⅝	"	To be repaid from the income of his share in Sisang Chandli after deducting Government dues.	200	Ditto.
60. Jadeja Narsinh Dadaji and others of Sisang Chandli.	Ditto	Maintenance of their family and payment of Government dues.	420	Ditto	"	6	"	In three years.	357	Ditto.
Carried over			88,307 5,35,943						62,874 4,18,765	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			5,35,943 88,307					4,18,765 62,874	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
III.—Halar Prant—contd.									
61. Jadeja Patabhai Mulubhai and others of Vadali.	From private persons	Maintenance and administration charges.	2,500	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½ per cent	In five years.	900	Principal and interest guaranteed
Ditto ditto .	Ditto .	Ditto .	400	Ditto .	"	7½ "	In two years.		
62. Jadeja Samatsinh Manubha and others of Dhrafa.	Ditto .	Famine and administrative purposes.	500	Ditto .	"	6 "	In four years.	375	Ditto.
63. Jalia Divani, Talukdar . .	Ditto .	Ditto .	20,000	Ditto .	"	7½ "	In five years.	18,000	Ditto.
64. Jorsinh Jiyaji and others of Manekwada.	Ditto .	Maintenance of their family and other people.	700	Ditto .	"	7½ "	In four years.	1,000	Ditto.
Ditto ditto .	Ditto .	Ditto .	300	Ditto .	"	7½ "	In one year.		
65. Khemji Jemalji and his brothers of Sisang Chandli.	Ditto .	Maintenance and administration charges.	350	Ditto .	"	6 "	In four years.	197	Ditto.
66. Khirasra Taluka . . .	Ditto .	Ditto .	18,000	Ditto .	"	7½ "	In six years.	12,427	Ditto.
67. Kotharia Taluka . . .	Ditto .	Famine and administrative purposes.	25,000	Ditto .	1899	7½ "	In seven years.	16,103	Ditto.
68. Mulubhai and others of Manekwada under Rajpara.	Ditto .	Maintenance of their family and other people.	550	Ditto	1900	7½ "	In two years.	550	Ditto.

69. Pol State	Ditto	Famine and administrative purposes.	20,000	Ditto	1899	7½ „	In eight years.	16,500	Ditto.
70. Rajpara Taluka	Ditto	Maintenance and administration charges.	20,000	Ditto	1900	7½ „	Do.	20,000	Ditto.
71. Ratansinh Gajabhai of Dewalia under Bhadwa.	Ditto	Ditto	1,000	Ditto	„	6 „	In five years.	1,000	Ditto.
72. Shapur Taluka	Ditto	Ditto	12,000	Ditto	„	7½ „	In eight years.	7,500	Ditto.
73. Virpur State	Ditto	Famine and administrative purposes.	1,00,000	Ditto	1899	6 „	To be re-paid in four years after the balance of the loan of R1,50,000 raised in 1896 is paid off.	1,00,000	Ditto.
Total Halar Prant			3,09,607					2,57,426	
IV.—Gohilwada Prant.									
74. Bhavanagar State	Ditto	Administration charges.	30,00,000	G. I., Foreign Department telegram No. 2045-I. A., dated 9th May 1900.	1900	6 per cent. for the 1st year and 5½ per cent for the remaining period.	In eight years.	16,00,000	Ditto.
75. Gohel Harisinhji Jesangji, Talukdar of Limda.	Ditto	Maintenance and other expenses.	3,501	G. I., Foreign Department, No. 4498-I A., dated 29th September 1903.	„	7½ per cent.	In four years.	2,501	Ditto.
76. Khachar Champraj Mansur of Bhadli.	Ditto	Ditto	1,000	Ditto	1899	6 „	In one year.	3,000	Ditto.
Ditto ditto	Ditto	Ditto	5,000	Ditto	1900	7½ „	In ten years.		
77. Khachar Mulu Bhoj and his sons of Kariana.	Ditto	Ditto	2,000	Ditto	1899	9 „	In one year.	750	Ditto.
Ditto ditto	Ditto	Ditto	1,500	Ditto	1900	7½ „	Do.		
78. Khachar Ramdevait Itaria, Talukdar.	Ditto	Ditto	3,000	Ditto	„	7½ „	In ten years.	1,000	Ditto.
79. Khachar Ranakhoda of Kariana.	Ditto	Ditto	3,500	Ditto	„	7½ „	In five years.	250	Ditto.
Carried over			30,19,501					16,07,501	
			8,45,550					6,76,191	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			8,45,550					6,76,191	
			30,19,501					16,07,501	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
IV.—Gohilwada Prant—contd.									
80. Khachar Raning Chonla of Bhadli.	From private persons	Maintenance and other expenses.	2,500	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1903.	1900	7½ per cent.	In ten years.	500	Principal and interest guaranteed.
81. Raval Harbhanji and Modabhai Vejabhai and Khodabhai Gamansinh of Vadod under Chamardi.	Ditto	Ditto	600	Ditto	"	7½ "	In four years.	429	Ditto.
82. Survaya Hamirji and others of Pasir.	Ditto	Ditto	2,000	Ditto	"	7½ "	In six years.	1,150	Ditto.
83. Unadji Pathiraj, heir of Survaya Pathiraj Adabhai of Pasir.	Ditto	Payment of salary of Pasaita.	105	Ditto	"	7½ "	In one year.	71	Ditto.
84. Vala Ala Matra of Kotda Pitha.	Ditto	Maintenance and other expenses.	1,000	Ditto	"	7½ "	In two years.	865	Ditto.
85. Vala Bhaya Hathia and others of Kotda Pitha.	Ditto	Ditto	4,200	Ditto	"	7½ "	In four years.	2,300	Ditto.
Ditto ditto	Ditto	Ditto	1,300	Ditto	"	7½ "	In five years.		
86. Vala Champraj Ebhal of Babra.	Ditto	Ditto	4,000	Ditto	"	7½ "	In ten years.	2,000	Ditto.
87. Vala Devdan Desa of Kotda Pitha.	Ditto	Ditto	3,000	Ditto	"	7½ "	Do.	675	Ditto.
88. Vala Punja Jiva and others of Babra.	Ditto	Ditto	5,500	Ditto	"	7½ "	Do.	5,500	Ditto.
Total Gohilwada Prant			30,43,706					16,20,991	

V.—Local Fund Loans.

89. Bhadva Taluka	From the accumulated balances of certain Agency Local Funds and from private persons.	Famine and administrative purposes.	14,212	Ditto	1900-1 & 1901-2	5	"	1910-11	13,500	Ditto.
90. Bhoika Thana	Ditto	Ditto	7,549	Ditto	"		"	1905-6	7,509	Ditto.
91. Chotila Thana	Ditto	Ditto	5,241	Ditto	1901-2	5	"	1910-11	4,968	Ditto.
92. Chuda Taluka	Ditto	Ditto	76,715	Ditto	"	5	"	"	70,073	Ditto.
93. Dhrangdhra State	Ditto	Ditto	54,627	Ditto	"	5	"	"	34,309	Ditto.
94. Dhrol State	Ditto	Ditto	1,57,938	Ditto	1900-1 & 1901-2	5	"	1911-12	1,57,172	Ditto.
95. Jethsur Mansur of Anandpur	Ditto	Ditto	4,577	Ditto	1901-2	5	"	1912-13	4,546	Ditto.
96. Kotda Sangni State	Ditto	Ditto	19,150	Ditto	"	5	"	1910-11	15,904	Ditto.
97. Kotila Unad Bhan and Suraj Bhim of Dedan.	From Manavadar State.	Ditto	4,500	Ditto	"	5	"	"	4,500	Ditto.
98. Malia State	From the accumulated balances of certain Agency Local Funds and from private persons.	Ditto	2,25,911	Ditto	1900-1 & 1901-2	5	"	1912-13	2,13,081	Ditto.
99. Mengni Taluka	Ditto	Ditto	30,499	Ditto	"	5	"	1906-7	25,394	Ditto.
100. Muli State	Ditto	Ditto	75,645	Ditto	1900-1	5	"	1912-13	32,849	Ditto.
101. Nag Hamir of Jetpur	Ditto	Ditto	17,040	Ditto	1900-1 & 1901-2	5	"	1906-7	13,300	Ditto.
102. Naja Kala of Bhilka	Ditto	Ditto	88,359	Ditto	"	5	"	1912-13	88,359	Ditto.
103. Navania Taluka	Ditto	Ditto	15,223	Ditto	1900-1	5	"	1906-7	11,001	Ditto.
104. Paliyad Thana	Ditto	Ditto	7,179	Ditto	1900-1 & 1901-2	5	"	1910-11	6,711	Ditto.
105. Rana Mamaiya of Chital	Ditto	Ditto	13,663	Ditto	"	5	"	1909-10	13,025	Ditto.
106. Rukhad Gurkha of Jetpur	Ditto	Ditto	54,039	Ditto	"	5	"	1910-11	49,300	Ditto.
107. Sayla State	Ditto	Ditto	15,138	Ditto	1901-2	5	"	1912-13	12,588	Ditto.
108. Vanod Taluka	Ditto	Ditto	36,124	Ditto	1900-1 & 1901-2	5	"	1915-16	33,400	Ditto.
109. Wadhwan Camp Poor-house	Ditto	Ditto	5,182	Ditto	1901-2	5	"	"	5,182	Ditto.
110. Wadhwan State	Ditto	Ditto	15,918	Ditto	"	5	"	1910-11	14,024	Ditto.
111. Wankner State	Ditto	Ditto	67,271	Ditto	"	5	"	1912-13	61,110	Ditto.
Total Local Fund Loans			10,11,700						8,91,805	
Total Kathiawar Agency			49,00,956						31,88,987	
Carried over			49,00,956						31,88,987	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			49,00,956					31,88,987	
BOMBAY—*contd.*									
Mahikantha Agency.									
I.—Loans from private persons.									
112. Ambliara Thakore	From private persons	Administrative purposes.	20,000	Government Resolution, P. D., No. 208, dated 11th January 1901.	1901	5 per cent.	1909	14,375	Principal and interest guaranteed.
113. Rupal Thakore	Ditto	Ditto	2,877	Government Resolution, P.D., No. 7274, dated 4th October 1900.	1900	5 "	1911	577	Ditto.
114. Sathamba Thakore	Ditto	Ditto	5,000	Government Resolution, P.D., No. 8249, dated 8th November 1900.	"	5 "	"	1,750	Ditto.
115. Varsoda Thakore	Ditto	Ditto	5,000	Government Resolution, P.D., No. 3353, dated 7th May 1901.	1901	5 "	"	1,500	Ditto.
								18,202	
Total Loans from private persons			32,877						
II.—Loans from Local Funds.									
(i) Deoli shareholder.									
116. Umedji Bhathiji	From Mahikantha Institution Feed Fund.	Maintenance	734	G.I., Foreign Department, No. 4498-I. A., dated 29th September 1903.	1899-1900	5 "	1910	514	Ditto.
(ii) Kasalpura shareholder.									
117. Parbatsingh Adaji	Ditto	Ditto	782	Ditto	"	5 "	"	547	Ditto.
(iii) Katosan shareholders.									
118. Daduji Naruji	Ditto	Ditto	155	Ditto	"	5 "	"	92	Ditto.
119. Prathiraj Kuberji	Ditto	Ditto	102	Ditto	"	5 "	"	102	Ditto.
(iv) Maguna shareholders.									
120. Anopsing Bhimji	Ditto	Ditto	415	Ditto	"	5 "	"	317	Ditto.
121. Devising Madhuji	Ditto	Ditto	481	Ditto	"	5 "	"	340	Ditto.
122. Gulabsing Gobarsing	Ditto	Ditto	393	Ditto	"	5 "	"	216	Ditto.
123. Hamirsing Mosangji	Ditto	Ditto	372	Ditto	"	5 "	"	224	Ditto.
124. Hathiji Ranchhodji	Ditto	Ditto	437	Ditto	"	5 "	"	263	Ditto.
125. [illegible] Rupasing	Ditto	Ditto	372	Ditto	"	5 "	"	232	Ditto.
126. [illegible]	Ditto	Ditto	503	Ditto	"	5 "	"	302	Ditto.
127. Malamsing Dargaji	Ditto	Ditto	977	Ditto					

127. Malamsing Dargaji	Ditto	Ditto	977	Ditto	"	5	"	"	500	Ditto.
128. Viraji Jethaji	Ditto	Ditto	350	Ditto	"	5	"	"	226	Ditto.
(v) Rampura shareholders.										
129. Badaji Viraji	Ditto	Ditto	162	Ditto	"	5	"	"	162	Ditto.
130. Gulabsing Punjaji	Ditto	Ditto	162	Ditto	"	5	"	"	162	Ditto.
131. Kanaji Himatji	Ditto	Ditto	162	Ditto	"	5	"	"	162	Ditto.
132. Udaji Naranji	Ditto	Ditto	162	Ditto	"	5	"	"	162	Ditto.
133. Other Rampura shareholders	Ditto	Ditto	342	Ditto	"	5	"	"	342	Ditto.
(vi) Santhal shareholders.										
134. Bhupatsing Ranaji	Ditto	Ditto	651	Ditto	"	5	"	"	351	Ditto.
135. Sartanbai	Ditto	Ditto	81	Ditto	"	5	"	"	81	Ditto.
				Ditto						
(vii) Sunthal shareholder.										
136. Talaji Sadaji	Ditto	Ditto	195	Ditto	"	5	"	"	147	Ditto.
(viii) Tejpura shareholders.										
137. Chandraji Pragji	Ditto	Ditto	88	Ditto	"	5	"	"	88	Ditto.
138. Gobarsing Pathaji	Ditto	Ditto	207	Ditto	"	5	"	"	207	Ditto.
139. Jasaji Indraji	Ditto	Ditto	207	Ditto	"	5	"	"	133	Ditto.
140. Tejaji Hematji	Ditto	Ditto	621	Ditto	"	5	"	"	371	Ditto.
(ix) Virsoda shareholders.										
141. Agarsing Nadhaji	Ditto	Ditto	216	Ditto	"	5	"	"	173	Ditto.
142. Gambhirsing Pratheraj	Ditto	Ditto	52	Ditto	"	5	"	"	52	Ditto.
143. Gawansing	Ditto	Ditto	70	Ditto	"	5	"	"	70	Ditto.
144. Jambai	Ditto	Ditto	13	Ditto	"	5	"	"	13	Ditto.
145. Kesarbai	Ditto	Ditto	90	Ditto	"	5	"	"	90	Ditto.
146. Santokbai	Ditto	Ditto	126	Ditto	"	5	"	"	126	Ditto.
(x) Other Local Fund Loans.										
147. Thana Cultivators	Ditto	Ditto	3,000	Ditto	"	5	"	"	2,895	Ditto.
148. Katosan Local Fund Ces s	......	Relief Works	6,000	Ditto	...		...	...	6,000	
149. Katosan Thana	......	Ditto	6,000	Ditto	...		...	...	6,000	
Total Loans from Local Funds			24,680						21,662	
Total Mahikantha Agency			57,557						39,864	
Carried over			49,58,513						32,28,851	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			49,58,513					32,28,851	
BOMBAY—*contd.*									
Rewa Kantha Agency.									
I.—Agency Fund Loans.									
150. Narukote State	From Rewa Kantha Agency Fund.	Famine and administrative purposes.	20,000	G. I, Foreign Department, No. 4498-I. A., dated 29th September 1903.	1900-1	5 per cent.	1907-8	10,000	Principal and interest guaranteed.
Sonkheda Mewas.									
151. Agar	Ditto	Ditto	6,100	Ditto	1900-1 & 1901-2	5 "	"	3,600	Ditto.
152. Alwa	Ditto	Ditto	1,200	Ditto	1901-2	5 "	1904-5	300	Ditto.
153. Gad	Ditto	Ditto	14,250	Ditto	1900-1 & 1901-2	5 "	1910-11	9,900	Ditto.
154. Jiral Kamosli	Ditto	Ditto	2,300	Ditto	"	5 "	1907-8	960	Ditto.
155. Palasni	Ditto	Ditto	625	Ditto	1901-2	5 "	1904-5	20	Ditto.
156. Regan	Ditto	Ditto	450	Ditto	1900-1 & 1901-2	5 "	1907-8	217	Ditto.
157. Sanor	Ditto	Ditto	4,900	Ditto	"	5 "	1906-7	3,253	Ditto.
158. Sindhiapara	Ditto	Ditto	375	Ditto	1901-2	5 "	1904-5	13	Ditto.
159. Uchad	Ditto	Ditto	5,250	Ditto	1900-1 & 1901-2	5 "	1906-7	2,400	Ditto.
160. Vanmala	Ditto	Ditto	525	Ditto	1901-2	5 "	1905-6	460	Ditto.
161. Vasan Savda	Ditto	Ditto	550	Ditto	"	5 "	1906-7	350	Ditto.
162. Vohora	Ditto	Ditto	750	Ditto	"	5 "	1904-5	375	Ditto.
163. Wasan	Ditto	Ditto	690	Ditto	1900-1 & 1901-2	5 "	"	330	Ditto.
Pandu Mewas.									
164. Gotardi	Ditto	Ditto	230	Ditto	1900-1	5 "	1905-6	196	Ditto.
165. Itwad	Ditto	Ditto	1,000	Ditto	"	5 "	1907-8	755	Ditto.
166. Kasla Pagnia Mawada	Ditto	Ditto	100	Ditto	"	5 "	"	90	Ditto.
167. Moka Pagnia Mawada	Ditto	Ditto	250	Ditto	"	5 "	1905-6	225	Ditto.
168. Nani Varnoli	Ditto	Ditto	167	Ditto	"	5 "	1904-5	125	Ditto.
169. Poicha	Ditto	Ditto	500	Ditto	"	5 "	1905-6	450	Ditto.
170. Vakhtapur	Ditto	Ditto	50	Ditto	"	5 "	1906-7	38	Ditto.
171. Zumkha	Ditto	Ditto	200	Ditto	"	5 "	1905-6	160	Ditto.
Total Agency Fund Loans			60,462					34,217	
II.—Mewas Fund Loans.									

II.—Mewas Fund Loans.									
172. Amrapur	From Mewas Administrative Fund.	Ditto	200	Ditto	1901-2	5 ,,	1905-6	142	Ditto.
173. Anghad (Bhopatsingji)	Ditto	Ditto	300	Ditto	,,	5 ,,	1904-5	86	Ditto
174. do. (Keshirsingji)	Ditto	Ditto	275	Ditto	,,	5 ,,	,,	152	Ditto.
175. do. (Mansingji)	Ditto	Ditto	275	Ditto	,,	5 ,,	,,	7	Ditto.
176. do. (Raghurathji)	Ditto	Ditto	300	Ditto	,,	5 ,,	,,	60	Ditto
177. do. (Samat singji)	Ditto	Ditto	275	Ditto	,,	5 ,,	,,	85	Ditto.
178. Chhaliar	Ditto	Ditto	3,500	Ditto	,,	5 ,,	1907-8	2,250	Ditto.
179. Dhari	Ditto	Ditto	600	Ditto	,,	5 ,,	1905-6	285	Ditto.
180. Gotardi	Ditto	Ditto	575	Ditto	,,	5 ,,	1909-10	466	Ditto.
181. Itwad	Ditto	Ditto	625	Ditto	,,	5 ,,	1904-5	132	Ditto.
182. Jessar	Ditto	Ditto	225	Ditto	,,	5 ,,	1907-8	225	Ditto.
183. Kanoda	Ditto	Ditto	675	Ditto	,,	5 ,,	1904-5	109	Ditto.
184. Kasla Pagnia Mawada	Ditto	Ditto	25	Ditto	,,	5 ,,	1905-6	13	Ditto.
185. Mevli	Ditto	Ditto	675	Ditto	,,	5 ,,	,,	378	Ditto.
186. Moka Pagnia Mawada	Ditto	Ditto	75	Ditto	,,	5 ,,	1904-5	37	Ditto.
187. Nahara	Ditto	Ditto	200	Ditto	,,	5 ,,	1905-6	86	Ditto.
188. Poicha	Ditto	Ditto	550	Ditto	,,	5 ,,	1904-5	132	Ditto.
189. Raika (Pagedran Laxmibai)	Ditto	Ditto	125	Ditto	,,	5 ,,	,,	40	Ditto.
190. Vakhtapur	Ditto	Ditto	175	Ditto	,,	5 ,,	1905-6	62	Ditto.
191. Zumbha (Thakrani Gullabha)	Ditto	Ditto	50	Ditto	,,	5 ,,	1904-5	50	Ditto.
192. Zumkha	Ditto	Ditto	100	Ditto	,,	5 ,,	,,	63	Ditto.
Total Mewas Fund Loans			9,800					4,860	
Total Rewa Kantha Agency			70,262					39,077	
Palanpur Agency.									
193. Talukdars of Kaprupar	From Vasarda Japti Fund.	Domestic and administrative purposes.	430	Ditto	1903-4	4 ,,	1905-6	430	Ditto.
194. Waghella Sardarsing of Tharra.	From Lunal Japti Fund.	Ditto	1,000	Ditto	1900-1	5 ,,	1906-7	1,000	Ditto.
Total Palanpur Agency			1,430					1,430	
Carried over			50,30,205					32,69,358	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			50,30,205					32,69,358	
BOMBAY—*contd.*									
Sholapur Agency.									
195. Akalkot State	From private persons	Famine and administrative purposes.	1,50,000	Government Resolution, P. D., No. 8838, dated 12th February 1900.	1900-1	6 per cent.	1910-11	1,05,000	Principal and interest guaranteed.
Bijapur Agency.									
196. Jath State	From Jamkhindi State.	Ditto	1,00,000	Government, Resolution P. D. No. 6509, dated 30th August 1900.	1900	5 "		53,658	Ditto.
TOTAL NATIVE STATES			52,80,205					34,28,016	
LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
197. Bombay Port Trust	By issue of Securities as prescribed by Section 30 of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879	1879-80 to 1885-86	4 "	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt. Gazette.	75,42,800	Interest guaranteed.

Improvement Trust.								
City of Bombay Improvement Trust.								
198. Loan No. 1	In the open market .	Execution of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R., G. D., No. 3375, dated 3rd August 1899.	1899	4 ,,	1st November 1959.	50,00,000	Principal and Interest guaranteed.
199. Loan No. 2	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 4795, dated 20th August 1901.	1901	4 ,,	6th September 1961.	30,00,000	Ditto.
200. Loan No. 3 . . .	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 3136, dated 29th June 1902.	1902	4 ,,	15th July 1962.	30,00,000	Ditto.
201. Loan No. 4 . . .	Ditto . .	Ditto . .	60,00,000	G. R., G. D., No. 3377, dated 29th June 1903.	1903	4 ,,	20th August 1963.	60,00,000	Ditto.
Total Improvement Trust .			1,70,00,000					1,70,00,000	
TOTAL LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.			2,45,42,800					2,45,42,800	
TOTAL BOMBAY .			2,98,23,005					2,79,70,816	
Do. converted into £ at R15=£1.			£1,988,200					£1,864,721	
SUMMARY.			R					R	
TOTAL INDIA, GENERAL .			43,22,000					38,05,507	
,, BENGAL . . .			24,000					20,000	
,, BOMBAY . . .			2,98,23,005					2,79,70,816	
GRAND TOTAL . . .			3,41,69,005					3,17,96,323	
Do. converted into £ at R15=£1.			£2,277,934					£2,119,755	

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on State and other Railways.

No. II (a).—Capital raised for Railways, the property of Companies, in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital, the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1904.
			£	£			£
BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.	Share Capital in sterling	5 per cent.	7,550,300	7,550,300	From 1855 to 1871	......	7,550,300
	Debentures in sterling	3½ "	120,000	120,000	1st February 1901	1st February 1905	120,000
	Ditto	3 "	351,000	348,680	1st December 1898	1st December 1905	351,000
	Ditto	3 "	185,000	185,000	16th January 1899	16th January 1906	185,000
	Ditto	3½ "	500,000	500,000	29th June 1900	30th June 1907	500,000
	Ditto	3½ "	300,000	300,000	31st October 1901	7th November 1908	300,000
	Ditto	3½ "	300,000	300,035	1st January 1902	1st January 1909	300,000
	Ditto	3 "	100,700	} 300,983	{ 7th July 1898	8th July 1905	100,700
	Ditto	3½ "	198,800		{ 8th July 1901	8th July 1908	198,800
	Ditto	3¼ "	55,000	54,725	5th May 1903	5th May 1910	55,000
	Ditto	3½ "	149,400	149,400	15th June 1903	15th June 1906	149,400
	Ditto	3½ "	100,500	100,500	8th July 1903	8th January 1907	100,500
	Ditto	3½ "	320,000	320,000	10th July 1903	10th January 1907	320,000
	Ditto	3½ "	180,000	180,000	10th July 1903	10th July 1906	180,000
	Ditto	3¾ "	67,000	67,000	31st March 1904	31st March 1908	67,000
	TOTAL B., B. C. I.		10,477,700	(a)10,476,623			10,477,700
MADRAS RAILWAY	Share Capital in sterling	4½ "	500,000	500,000	} From 1852 to 1875	... ...	{ 500,000
	Ditto	4¾ "	999,960	999,960			999,960
	Ditto	5 "	8,757,670	8,757,670			8,757,670
	Debentures in sterling	2½ "	103,100	102,085	30th June 1897	30th June 1904	103,100
	Ditto	3½ "	300,000	300,000	1st July 1901	30th June 1904	300,000
	Ditto	3 "	100,000	99,000	31st December 1897	31st December 1905	100,000
	Ditto	3 "	111,500	111,500	30th June 1899	30th June 1906	111,500
	Ditto	3½ "	140,000	140,000	30th June 1900	30th June 1906	140,000
	Ditto	3½ "	100,000	100,000	31st March 1900	30th April 1907	100,000
	Ditto	3½ "	200,000	200,000	31st October 1900	31st October 1907	200,000
	Ditto	3½ "	81,400	81,400	31st December 1900	31st December 1907	81,400
	Ditto	3¼ "	53,300	53,033	31st December 1902	31st December 1907	53,300
	Ditto	3¼ "	174,400	174,400	30th June 1902	30th June 1909	174,400
	Ditto	3¾ "	145,000	145,000	1st January 1904	1st January 1907	145,000
	Ditto	3¾ "	54,200	54,200	1st January 1904	1st July 1907	54,200
	TOTAL MADRAS		11,820,530	(a)11,818,248			11,820,530
	TOTAL IN STERLING		22,298,230	22,294,871			22,298,230

			R	R			R
HARDWAR-DEHRA	Capital expenditure in rupees	3 per cent.	(b)28,52,968	28,52,968			28,52,968
BRAHMAPUTRA-SULTANPUR	Ditto ditto	3 "	(b)29,48,566	29,48,566			29,48,566
	TOTAL IN RUPEES		58,01,534	58,01,534			58,01,534
	Do. converted at R15 = £1		386,769	386,769			386,769
	GRAND TOTAL IN STERLING		£ 22,684,999	£ 22,681,640			£ 22,684,999

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £28,568 and £8,274, respectively, on account of premium or discount received or paid in raising Debentures since discharged or renewed

(b) R2,17,857 and R1,83,292 spent by Companies direct on the Hardwar-Dehra and Brahmaputra-Sultanpur Railways, respectively, are not shown in account No. 81 of the Finance and Revenue Accounts.

No. II.—CAPITAL raised under the guarantee of Government by Railway Companies for expenditure on State and other Railways—*contd.*

II (b).—Capital raised for Railways treated as property of the State in respect of which guarantee for interest and repayment of Capital has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital, the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1904.
			£	£			£
ASSAM BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	......	1,500,000
	Debentures in sterling	2½ "	300,000	297,750	1897	13th April 1905	300,000
	Ditto	3¼ "	495,900	495,900	1902	4th July 1909	495,900
	Ditto	3½ "	560,000	560,000	1900	4th July 1907	560,000
	TOTAL ASSAM BENGAL		2,855,900	(a)2,853,650			2,855,900
BENGAL CENTRAL	Share Capital in sterling	3½ "	500,000	500,000	Between 1881-82 and 1882-83.	......	500,000
BENGAL NAGPUR	Share Capital in sterling	4 "	3,000,000	3,000,000	Between 1886-87 and 1889-90.	......	3,000,000
	Debentures in sterling	2½ "	400,000	397,500	1897	21st April 1904	400,000
	Ditto	3 "	400,000	400,967	1898	18th August 1905	400,000
	Ditto	3 "	400,000	401,005	1899	15th June 1906	400,000
	Ditto	3¼ "	750,000	750,000	1902	1st June 1909	750,000
	Ditto	3¼ "	{ 448,900 785,500 }	1,229,153	1903	{ 18th February 1907 18th February 1910 }	1,234,400
	Ditto	3½ "	265,600	265,600	1902	18th February 1909	265,600
	Ditto	3½ "	155,000	155,000	1901	3rd January 1908	155,000
	Ditto	3½ "	400,000	400,000	1901	4th May 1908	400,000
	Ditto	3½ "	109,300	} 510,922	1903	{ 10th July 1906	109,300
	Ditto	3½ "	390,700			10th January 1907	390,700
	TOTAL BENGAL NAGPUR		7,505,000	(a)7,510,147			7,505,000
	Share Capital in sterling	2½ "	2,000,000	2,000,000	Between 1896-97 and 1900-1	......	2,000,000
	Debenture Stock in sterling	3 "	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	TOTAL BURMA		3,250,000	3,199,819			3,250,000

INDIAN MIDLAND	Share Capital in sterling (£3,000,000 less £750,000 exchanged for £825,000 Great Indian Peninsula Railway 3 per cent. new Stock)	4 "	2,250,000	2,250,000	Between 1885-86 and 1888-89.	......	2,250,000
	Debentures in sterling	3½ "	582,900	586,135	1903	30th June 1906	582,900
	Ditto	3 "	150,000	150,848	1898	30th June 1905	150,000
	Ditto	3¼ "	250,000	249,461	1902	31st December 1907	250,000
	Ditto	3¼ "	171,200	170,379	1902	31st December 1907	171,200
	Ditto	3½ "	500,000	500,000	1901	3rd October 1908	500,000
	Ditto	3¾ "	610,000	} 987,500	1903	{ 30th June 1907	610,000
	Ditto	3¾ "	390,000			31st December 1906	390,000
	Ditto	3½ "	1,000,000	1,001,694	1901	30th June 1904	1,000,000
	TOTAL INDIAN MIDLAND		5,904,100	5,896,017			5,904,100
LUCKNOW BARRILLY	Debentures in sterling	3¾ "	147,000	160,837	1901	1st July 1904	147,000
SOUTHERN MAHARATTA (EXCLUDING MYSORE).	Share Capital in sterling	3½ "	3,500,000	3,530,957	Between 1882-83 and 1887-88.	.. ...	3,500,000
	Debentures in sterling	2½ "	100,000	99,250	1897	1st April 1904	100,000
	Ditto	3 "	88,100	88,100	1898	1st October 1905	88,100
	Ditto	3 "	600,000	600,000	1899	1st April 1906	600,000
	Ditto	3¼ "	100,000	100,000	1902	31st May 1909	100,000
	Ditto	3½ "	255,000	255,000	1901	1st October 1908	255,000
	Ditto	3½ "	50,000	50,000	1900	1st October 1907	50,000
	TOTAL SOUTHERN MAHRATTA		4,693,100	4,723,307			4,693,100
GREAT INDIAN PENINSULA	Share Capital in sterling	3 "	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Share Capital in sterling	3 "	1,000,000	1,000,000			1,000,000
	GRAND TOTAL . £		28,430,100	28,418,777			28,430,100

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £15,385 and £3,781 respectively on account of premium or discount received or paid in raising Debentures since discharged or renewed.

N.B.—Share Capital is redeemable on the transfer of the Line to Government under its contract with the Railway.

No. II (c).—Debentures raised through Companies for outlay on purchased Railways.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised.	When redeemable.	Amount on 31st March 1904.
			£	£			£
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	3rd May 1929	5,000,000
	Debentures in sterling	2½ "	300,000	307,125	1896	19th June 1904	300,000
	Ditto	2½ "	500,000	495,426	1897	5th March 1905	500,000
	Ditto	2½ "	300	296	1898	11th February 1906	300
	TOTAL EAST INDIAN		5,800,300	(a)5,638,739			5,800,300
SOUTH INDIAN	Debentures in sterling	3½ "	(b)250,000	250,000	1901	3rd January 1908	250,000
	Ditto	3½ "	(b)250,000	250,000	1901	3rd July 1908	250,000
	Ditto	3½ "	(b)500,000	501,250	1902	3rd January 1909	500,000
	TOTAL SOUTH INDIAN		1,000,000	1,001,250			1,000,000
	GRAND TOTAL . £		6,800,300	6,639,989			6,800,300

(a) Differs from the corresponding total in Account No. 76 A. of the Finance and Revenue Accounts by £8,249 on account of discount paid in raising Debentures since discharged.
(b) Includes £29,517, £40,149 and £327,100 respectively, on account of the Tinnevelly-Quilon Railway, Native State Section, the interest on which is under-written by the Travancore Darbar.